



NEW YORK OFFICE:

641 LEXINGTON AVENUE, 15TH FLOOR
NEW YORK, NEW YORK 10022
TELEPHONE: (212) 634-6350
FACSIMILE: (212) 634-6351

WWW.KSPCLAW.COM

ALEC SAUCHIK, ESQ.
ASAUCHIK@KSPCLAW.COM

BROOKLYN OFFICE:

9712 THIRD AVENUE
BROOKLYN, NEW YORK 11209
TELEPHONE: (718) 787-9500
FACSIMILE: (718) 787-9502

February 17, 2012

VIA ECF

The Honorable Brian M. Cogan, U.S.D.J.
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Re: *Close-Up International et al. v. Berov et al.*
Civil Action No. 02-cv-2363

Dear Judge Cogan:

Pursuant to Your Honor's February 2, 2012 Order, this is in response to Joseph Berov's February 16, 2012 submission. As a threshold matter, it should be noted that Berov filed his submission two days past the deadline of February 14, 2012, on a Thursday before a long weekend, practically ensuring that Close-Up would not have adequate time to respond. However, since we have already filed a letter concerning the enforceability of legal opinion letters in the Dominican Republic as well as a host of other issues, and the challenges to Berov's submission are so self-evident, we wish to respond immediately.

We have attached as **Exhibit “A”** a quick response to Berov's submission by Close-Up's Dominican counsel. The following is an elaboration on the issues raised in Ferrand & Ferrand's response, as well as a number of other points. We should also have a statement from Close-Up's appraiser shortly, which we will file under separate cover.

I. APPRAISAL ISSUES

A. Appraiser's Qualifications

Berov has filed a document called an "appraisal report" from one Andres Brugal Gomez, Civil Engineer-Assessor. At the February 2, 2012 conference, Your Honor said that it was

[i]n Mr. Berov's interest to get the most recognized appraiser in the Dominican Republic so that the plaintiff can't say anything about the appraisal. Obviously you don't have to get the most recognized, but you can't get Joe Blow from down

The Honorable Brian M. Cogan
February 17, 2012
Page 2 of 7

the street to say "I think it's worth ten million dollars." So the more bulletproof an appraisal you get me, the more likely it is that I can immediately release Mr. Berov . . .

Feb. 2., 2012 Tr., at 15:16-23.

Having taken one quick look at the "appraisal", we endeavored to verify that Mr. Gomez is indeed a member in good standing (#270) of the Institute of Dominican Assessors (Miembro del Instituto Tasadores Dominicano, "ITADO"), as he claims to be. We submit to Your Honor that Mr. Gomez's name does not appear on the current list of members of ITADO in good standing, a full copy of which is attached as **Exhibit "B"**. Aside from other issues, this raises significant credibility concerns about Mr. Gomez's representations and conclusions, as well as the reliability of his "appraisal report". We are in the process of requesting a letter from ITADO to confirm Mr. Gomez's standing and will inform the Court accordingly.

B. Multiple Glaring Deficiencies of the Appraisal Report

The glaring deficiencies of Berov's appraisal are self-evident. In short, the document does not contain any badges of a typical appraisal. It is unfathomable that such an appraisal could be of any validity in the Dominican Republic or elsewhere.

1. Mr. Gomez's Transmission Letter states that the appraisal report describes the method of approach and includes the data collected during his investigation. (ECF Doc. No. 393, Page 4 of 27). There is absolutely no indication as to what method Mr. Gomez used in his valuation other than multiplying the area of the land as it appears on the title document (in Tareas) by a completely unsubstantiated figure of \$1,500 per unit. There is no listing of comparable sales, no formulas for determining the land unit price, no regional analysis, no tax-related considerations, no considerations of various scenarios that might alter the price—nothing that would be essential to an appraisal from a reputable valuator. Significantly, there is absolutely no consideration of the sale price in the event of a quick sale, which is what Close-Up will have to do if it were to ever take possession of this property.

2. In his valuation, Mr. Gomez appears to be relying solely on an unclear copy of the title document and photographs (which Berov already used in his earlier court submissions), and details no other particulars of his investigation. There is no indication that Mr. Gomez has ever reviewed any architectural plans, surveys, topographical maps, property demarcation records, or the like. There is no indication in the report that Mr. Gomez or anyone on his behalf ever visited the property to confirm the statements made in the "Description of the Real Estate". (Page 5 of 27). There is no basis for the statement made in the report that "[the] property has potential for future development," what this potential is, and how it factors in the price of the land.

3. The "Description of Real Estate" section contains a statement that the land has "services water and electricity". There is nothing to confirm the truth of this statement. In fact, in his letter of January 24, 2012, Adam Richards makes a reference to the discovery of year round Artesian sources of water (ECF Doc No. 386, Page 4 of 26), which seems to undercut the claim that the property is connected to the municipal water grid. Moreover, in July 2007, Berov

The Honorable Brian M. Cogan

February 17, 2012

Page 3 of 7

was given an estimate of the price of providing water and electricity services to the property. See Exhibit "C". The cost of connecting the property to the electrical grid was estimated at \$132,000-\$274,000, and the cost of water supply work was estimated at \$140,000. We believe that, had this work been done (of which we have no evidence), Mr. Richards would not be emphasizing the discovery of Artesian water sources; he would have rather stated that all water and electric engineering work had been completed. Again, this speaks to the unreliability of the "appraisal report".

4. The property is described as a large cattle grazing farm with panoramic views. This is a far cry from Berov's claim that the property "fronts Atlantic Ocean," which he made on November 28, 2011 when the Court and Close-Up agreed to give this property serious consideration. Exhibit "D", at 1. In fact, it appears that the property in its current state has absolutely no use other than being a cattle farm, which severely limits its marketability.

5. There is absolutely no mention in the appraisal report of the issue that was identified by Berov's Dominican counsel (and confirmed by Close-Up's Dominican counsel, as reported in our prior letter); namely, that the property does not have boundary lines designated in the title deed. As Guzman Ariza's letter states, the process of subdivision or demarcation ("Deslinde") must be completed before the property can be transferred by Corporacion 70201, S.A. (Guzman Ariza's Letter, ECF Doc. No. 393, p. 2-3) to Close-Up. According to Close-Up's Dominican counsel, the process of official demarcation must be done through Dominican courts (with which Guzman Ariza seems to agree), and takes well over a year. For any appraiser to claim that the land is worth anything without taking this factor into account goes contrary to the entire concept of appraising a property.

C. The Land Is Likely Worth Closer to Berov's Actual Purchase Price

We have located the original contract of sale of the very property to Corporacion 80954, A.S, a copy of which is attached hereto as Exhibit "E". This document, which is notarized by Dr. Julio A. Brea Guzman of Guzman Ariza, states the purchase price of RD 900,000 (equivalent to about \$25,000). While we never received the original contract of sale to Corporacion 70201, S.A., we believe that the purchase price in that contract is probably the same. It is inconceivable that, since 2007, the property value has risen by 3,600% from its original purchase price.

Berov's "offer" of November 28 included a statement that the land had been appraised at \$3.8 million, and that it had a development potential of \$200 million. These statements were obviously completely false and were intended to mislead the Court that Berov was seriously and in good faith attempting to cure his contempt. Berov then changed the story that the property is worth closer to \$900,000, and even that is a totally unrealistic figure.

In short, it seems that the whole purpose of the purported appraisal was to give some credence to Berov's previously stated value of the property of \$900,000. The Court should not condone this transparent subterfuge.

The Honorable Brian M. Cogan
February 17, 2012
Page 4 of 7

II. OPINION LETTER ISSUES

A. The Opinion Letter is Unenforceable and Does Not Comply With the Court's February 2, 2012 Order

1. *The Opinion Letter is Unenforceable*

As a threshold matter, as we have previously advised the Court in our February 15, 2012 submission, a legal opinion letter is an unknown procedural device in the Dominican Republic, and, even if drafted to the United States standards, would not be enforceable in Dominican courts. Since we filed our letter before Berov's submission, our well-substantiated position had been known to Berov's counsel in advance. However, Berov's attorneys do not even touch upon this issue in their present submission, indicating their tacit agreement.

2. *The Court's Specific Instructions*

On February 2, the Court provided Berov's counsel with specific instructions as to what it expected to see in Berov's opinion letter:

All that has to happen, and law firms do this all the time, is for the Guzman firm to give an opinion letter to the plaintiff saying three things: number one, Corporacion 70201, in our opinion, is the sole owner of, describe the property; number two, Joseph Berov is a shareholder of Perfectsea which owns Corporacion 70201 and, in that capacity, has full right and authority under Dominican law to convey the subject property to the plaintiff; number three, we, Guzman, understand that plaintiff Close-Up is going to rely on our representations in this opinion letter.

Feb. 2, 2012 Tr., at 8:10-19.

This one's got to specifically say: "We understand that Close-Up will rely upon this letter." In fact, I think it should say that Close-Up and the court will rely upon this letter.

Feb. 2, 2012 Tr., at 19:9-12.

3. *The Opinion Letter Does Not Comply with the Court's Order*

Guzman Ariza's letter, however, is a far cry from what the Court and Close-Up expected to receive when it embarked upon the present course of action. First and foremost, the letter is not addressed to Close-Up but rather to "To Whom It May Concern," and contains no statement that Close-Up may rely on this opinion letter. Second, which is, admittedly, a far less important problem, the letter is undated. If the letter were enforceable (which it is not), this would probably raise issues of proof.

The Honorable Brian M. Cogan
February 17, 2012
Page 5 of 7

B. The Letter Clearly Concludes that the Property is Not Transferable

Aside from the foregoing fatal deficiencies, the Guzman letter finally and unequivocally concludes that the property is not presently transferrable.

In Sections 5 and 6, Guzman Ariza describes the new requirement for the reorganization and readjustment applicable to corporations that had been formed in the Dominican Republic prior to June 19, 2009. In Sections 7 through 9, Guzman Ariza describes the requirement whereby no land can be transferred in the Dominican Republic until it has been previously subdivided and demarcated. In Section 10, Guzman Ariza concludes that the land can be transferred only after the processes of reorganization of Corporacion 70201 S.A. and subdivision and demarcation of the land have been concluded.

Close-Up's Dominican counsel agrees with Guzman Ariza's conclusions and submits that the process of demarcation alone can take well over a year. In short, all sides seem to be in agreement that the land is currently not transferrable, and certainly not a candidate for a quick sale.

As we have previously advised the Court in earlier letters, Berov has known of these issues since at least late December 2011, and possibly much earlier. Yet, he has continued to represent to Your Honor that his offer of land to Close-Up is *bona fide*. It is hard to imagine a clearer indication of bad faith on Berov's part.

C. The Statements in the Letter are Seemingly Contrary to Berov's Representations to this Court

Turning to the substance of Guzman Ariza's representations concerning Berov's ownership of the property, one cannot help but wonder about the scale of the fraud that Berov is again attempting to perpetrate upon this Court and Close-Up. The essence of the fraud can be simply distilled as follows:

1. In his earlier submissions to the Court, and as was analyzed by Close-Up on the basis of the documents provided to Close-Up's Dominican counsel, Berov stated that he owns the land through the following structure:

- a) The land is owned by Corporacion 70201, S.A., a Dominican corporation.
- b) The majority shareholder of Corporacion 70201, S.A. is Perfectsea Development, S.A., a Panamanian corporation of which Berov is a majority shareholder.

2. Guzman Ariza claims that Corporacion 70201, S.A. purchased the land on March 23, 2007. Yet, we have a contract of sale to Corporacion 80954, S.A., dated the same day, and not the one to Corporacion 70201, S.A.

3. Guzman Ariza then states that Berov acquired Corporacion 70201, S.A. on March 25, 2007 pursuant to *incorporation* documents in their possession – two days after the sale took place.

The Honorable Brian M. Cogan
February 17, 2012
Page 6 of 7

4. Guzman Ariza's letter states that Perfectsea Group Development, S.A. was formed on December 13, 2007 – nine months following the purchase.

A simple analysis of these dates indicates the major inconsistencies in Berov's claim of ownership of the property.

D. Guzman Ariza's Letter Does Not Conclude that Berov Has the Power to Transfer the Property

It is not surprising that Guzman Ariza steers clear of concluding that Berov has the authority to transfer the property to Close-Up, which was the whole purpose of the opinion letter. The letter concludes that Corporacion 70201, S.A., represented by Perfectsea Group Development, S.A., has the right to transfer the property (upon the conclusion of lengthy conversion and demarcation proceedings). Nowhere in the letter are there any representations concerning Berov's powers to act on behalf of Corporacion 70201 or Perfectsea.

It is undisputable that Guzman Ariza, being a Dominican and not Panamanian law firm cannot opine on whether Berov has already transferred his shares in Perfectsea to another party; whether Panamanian law permits Berov to act on behalf of Perfectsea when he is not even named as a corporate officer and there are multiple other shareholders; or whether Perfectsea even presently exists.

It also seems highly unlikely that Guzman Ariza can opine on whether Perfectsea has or has not transferred its ownership in Corporacion 70201 to another party, or whether Perfectsea has the power to act on behalf of Corporacion 70201 given that there are six other shareholders. In fact, earlier documents that were admitted during contempt proceedings show that Berov had other partners in his real estate ventures, such as, for instance, one Brad Black. It is entirely possible that these known and unknown partners can lay claims on Berov's corporations.

Moreover, despite having been alerted to the existence of another contract of sale for the property to another company (Corporacion 80954, S.A.) dated the same day. (**Exhibit "E"**), Guzman Ariza's letter says nothing in this regard.

In short, Guzman Ariza's conclusions do not address the main purpose of the requested opinion letter and are of no value to Close-Up and this Court.

E. Guzman Ariza Is Unreliable Even by Berov's Standards

One curious fact should be noted in connection with Guzman Ariza's providing an opinion letter in this matter. On July 1, 2008, Close-Up conducted a deposition of Berov, where Berov claimed that Guzman Ariza had caused him to lose \$2.1 million in a real estate deal in the Dominican Republic. Berov claimed that, upon advice Guzman Ariza, he had transferred the funds through the law firm to the seller and received nothing in return. It would seem that, if true, Guzman Ariza had not performed any due diligence or conducted the proper closing. Berov then claimed a loss of \$2.1 million on his U.S. tax returns. **Exhibit "F"**.

The Honorable Brian M. Cogan
February 17, 2012
Page 7 of 7

III. CONCLUSION

In sum, Berov has not demonstrated that he is, in good faith, attempting to cure his contempt. He has provided a facially deficient, laughable appraisal coupled with a similarly deficient opinion letter. Despite being on notice about numerous previously identified issues, he continues to falsely claim to the Court that the land he has “offered” to Close-Up is transferrable and of substantial value. Berov’s own attorney’s letter disproves this. Moreover, Guzman Ariza’s letter does not and cannot confirm that Berov has the power to transfer the land, or give Close-Up any comfort that it will not be stuck litigating for years over title and corporate governance issues in Dominican courts.

In retrospect, it appears that the whole purpose of the offer of the Tres Rios property was to send Close-Up on a wild goose chase and cause it to spend at least \$10,000 in legal and other professional fees – the true and proven tactic by Berov. It was Berov’s own choice to wrap his real estate ownership in several layers of corporations to hide them from Close-Up, and this is why Berov finds himself in this situation now.

Berov has numerous other properties in the Dominican Republic and elsewhere. Some of these properties were purchased in 2010, after the enactment of the new Dominican corporate law. Most if not all of the recently acquired properties are owned either directly by Berov or through entities that are not in turn owned by Panamanian or other offshores. If Berov wanted to show good faith in curing his contempt, he should have initially offered these properties, and not Tres Rios. Perhaps he can also request the necessary funds from his accounts in Chelyabinsk, Russia, sell his shares in Gazprom and other Russian companies, sell his land in Abkhazia, sell his interests in a suburban development near Moscow, or get funds from other well-hidden places.

Having just gone through this exercise in futility, we respectfully submit to the Court that now Berov should not be allowed to cure his contempt by offering to transfer another one of his properties to Close-Up. This will again just cause months of delay and cost Close-Up untold sums. Rather, this Court should order that Berov must monetize his real estate holdings by whatever means necessary and cure his contempt by transferring the entire sum to Close-Up, as per the Court’s original order of contempt.

We thank you for your consideration.

Respectfully submitted,

SAUCHIK LAW GROUP, P.C.

/s/ Alec Sauchik
Alec Sauchik (AS-5002)

cc: Adam Richards, Esq. (via ECF)

EXHIBIT A



February 17th, 2012

Mr:
Alec Sauchick
Sauchick Law Group, P.C.
641 Lexington Avenue, 15TH Floor
New York, New York 10022.

Re: Close-Up International Inc. et al vs. Joseph Berov / Update *Tres Rios Property*, Nagua, Dominican Republic.

Dear Mr. Sauchick,

In reference and pursuant to the documents deposited by Mr. Joseph Berov's Counsel, Specifically an appraisal report of the "Tres Rios" property prepared by Andres Brugal G. and a Opinion Letter by Mr. Berov's Dominican counsel, Dr. Julio Brea Guzmán.

Appraisal: This appraisal seems to lack basic elements needed for a proper appraisal in the purposes it intends. Although a title search and inspection of the validity of the documents is not required, a survey map indicating in some form the extension and shape of the property, is missing. There is no way of determining the property shown in the pictures, or the area it occupies, or the area specified in the title deed is the one being appraised. Other issues, not legal but too evident to ignore is the lack of indication by the appraiser of the process, formula or reason for the appraised value per square meter. For the purposes of accepting this valuation, it is preferable to recommend an International Independent Appraiser, or a title insurance company, i.e. Stuart Title, or First American, both have offices in Dominican Republic.

Legal Opinion:

The legal opinion realized by Dr. J. Brea Guzmán, regarding Los Tres Rios is inconclusive with regards to the stating the actual status of title of Los Tres Rios. Although he indicates that a procedure of demarcation is still required to finalize the title process, and that these include three phases: 1.- Technical (Survey) 2.- Judicial (Contradictory Judgment) and 3.- Registry (Issuance of Title), he fails to conclude that Los Tres Rios does NOT have clear title. Dominican law considers the rights held on Los Tres Rios, to be incomplete, and a Demarcation process, where the boundaries are established, and indicated on the Title, needs to be realized. This process, if contested by



claimants or neighbors with boundary issues, can take many years in court, before and clear title is ever obtained. Uncontested and amicable with neighbors, the process may take more than a year. Process costs taking in consideration the size and general area located are around fifty thousand dollars.

Also, the Registration of Stock Purchase Agreements of a corporation not Adequate to the new Dominican Corporation Law, is not possible. The corporation holding the current rights to this property has not been adequately (*479-2008 Commercial Society and Limited Liability Corporation Law*). This process is relatively short and administrative.

In conclusion 1) The current value of Los Tres Ríos, assuming it eventually obtains clear title, needs to be properly verified, 2) If Close-Up international accepts this property, there is no guarantee it would obtain clear title to the property, and we do not recommend receiving the property in this type of transaction due to the risks involved.

If you have any comments or further queries, please do not hesitate to contact me as needed.

Best Regards,

Nathaniel H. Adams Ferrand

EXHIBIT B

**TRANSLATION OF THE PREAMBLE
OF THE LIST OF MEMBERS IN GOOD STANDING**

Institute of Dominican Appraisers
Member of the Union of Pan American Valuators (UPAV)

**Members in Good Standing
as of September 13, 2011**

We want to present to the Financial Institutions, Government, Banks, Real Estate, and anyone who uses the services of appraiser professionals a list of those currently in good standing and have met the obligations required by this institution.

Members wishing to update or alter their general data such as telephone, cellular, fax, email, etc.. please send to: itado@itado.com.do or call 809-542-2548

www.itado.com.do



INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES

13 DE SEPTIEMBRE DEL 2011

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresia No.	Nombres	Teléfonos	Celular	Email	Ciudad
1	ING. RAFAEL ANT. URBAEZ B.	809-289-0460	809-543-6811	rafael.urbaezb@hotmail.com	Santo Domingo
6	ING. MANUEL FERNANDEZ RODRIGUEZ	809-482-5249	809-343-6785	manuelfernandez.136@gmail.com	Santo Domingo
12	ING. CARLOS J. GARCIA SZABO	809-533-3664	809-449-3664	carlosgarcia@cg.com.do	Santo Domingo
16	ARQ. LUIS RENE SANCHEZ CORDOBA	809-567-6307	809-710-8977	ricardosanchezml@hotmail.com	Santo Domingo
31	ING. CARLOS CASTILLO RAMIREZ	809-255-2075	809-330-9212	gaia@codetel.net.do	Santo Domingo
36	ING. ANTONIO PADILLA COLON	809-522-7016	809-519-2119	antoniopadillac@codetel.net.do	Bani
39	ING. FRANCISCO GUZMAN BAUDRE	809258-6483	809-565-2884	frguzmanbaudre@hotmail.com	Santo Domingo
69	ING. VICTOR MIGUEL CHALAS DE CASTRO	809-297-7979	809-697-0048	vmiguelchalias_55@hotmail.com	Santo Domingo
70	ARQ. NELSON M. GARCIA MARTINEZ	809-476-6939	809-697-9012	arq.nelson.garcia@gmail.com	Santo Domingo
74	ARQ. CARLOS A. REID BAQUERO	809-686-0858	809-686-0858	wr.cabral@codetel.net.do	Santo Domingo
76	ING. MIGUEL A. MARTINEZ E.	809-583-2559	809-847-9644	miguelmartinez31@gmail.com	Santiago
84	ING. CARLOS J. LOPEZ GIL	809-582-3475	809-583-1751		Santiago
92	ARQ. CESAR D. MEJIA DIAZ	809-566-4742	809-777-0777	cdmejiadiaz@yahoo.com	Santo Domingo
93	ING. SALVADOR STURLA SALETA	809-567-3222/3740	809-924-1777	milosturla@gmail.com	Santo Domingo
103	AGRIM. CECILIO SANTANA SILVESTRE	809-541-4804	809-696-1723	ceciliosantana@gmail.com	Santo Domingo
107	ING. JULIO EDUARDO GARCIA DE JS.	809-532-0013	809-225-0210		Santo Domingo
126	ING. VICTOR L. MENA NAVARRO	809-274-7800	809-481-7448	victor_mena3648@hotmail.com	Santo Domingo
132	ING. FERNANDO E. RAMIREZ HUED	809-530-8875	809-330-7153	fer.dumar@codetel.net.do	Santo Domingo
134	ARQ. NORMA AZILDE AMARO BONILLA	809-572-5228	809-573-3378		Valverde, Mao
136	MARCOS RAFAEL PERALTA FERREIRA	809-541-6565	809-224-3407	rafaelperalta2009@hotmail.com	Santo Domingo
137	ING. JOSE FRANCO ACHECAR ESMURDOC	809-223-6522	809-223-6522	jfachecar@hotmail.com	Santo Domingo
140	ING. ISIDRO PASCUAL ESPINAL DE LEON	809-685-7285	809-383-1558	constructora_firme@hotmail.com	Santo Domingo
141	ING. AGRON. RAFAEL SANTIAGO DIAZ MNEZ.	809-850-9500	809-850-9500	rafaelsantiagodiazm@hotmail.com	Santo Domingo



INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES

13 DE SEPTIEMBRE DEL 2011

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc.
favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresia No.	Nombres	Teléfonos	Celular	Email	Ciudad
146	ING. ALFONSO HO BELLO	809-582-4831	809-583-5513	hobello@codetel.net.do	Santiago
149	ING. JOSE GABRIEL DE LA ROSA HOLGUIN	809-296-0339	809-383-6222	jgrosah@gmail.com	Bonao
150	ING. TULIO ENRIQUE FAMILIA CALCAÑO	809-582-2686	809-697-2109	ing.tfamilia@codetel.net.do	Santiago
156	ARQ. FEDERICO EDUARDO FRANCO BALCACER	809-572-3378	809-697-7363	ffranco_balcacer@hotmail.com	Valverde, Mao
157	ING. JOSE ALBERTO BERAS LOPEZ	809-226-1360	809-841-7035	jaberaz@gmail.com	Santiago
160	ARQ. JOSE LUIS RODRIGUEZ BONETTI	809-566-3294	809-566-3294		Santo Domingo
161	DEC. MARIA T. HERMIDA DE R.	809-562-2278	809-566-3294		Santo Domingo
172	ING. ROSA ELENA GARCIA ROMERO	809-240-1515	809-543-8722	regar46@hotmail.com	Cotui
175	ARQ. JUAN E. GARCIA SZABO	809-243-3160	809-231-5907	jgarciaz@bhd.com.do	Santo Domingo
176	ING. LUIS E. MENA FRANCO	809-533-3664	809-440-3555	lomenaf@hotmail.com luismena@mn.com.do	Santo Domingo
179	ING. RAFAEL AUGUSTO ARZENO PLA	809-582-5487	809-543-8060	rafaelarzenoba@hotmail.com	Santiago
180	ING. RICARDO A. DE LA ROCHA C.	809-612-4725	809-478-1881		Santiago
186	ING. GEORGE LEONEL SALCE SANTANA	809-580-1962	809-696-7322	georgi_2960@hotmail.com	Santiago
188	ING. MANUEL A. DIPRES RAMIREZ	809-565-5164	809-756-2797	tasacionesinmo@codetel.net.do	Santo Domingo
191	AGRIM. ING. JUAN TOMAS HERNANDEZ	809-506-1106	809-763-4626	cogo1@codetel.net.do	Santo Domingo
192	ADM. COM. JOSE ANTONIO RAMIREZ ARBONA	809-381-0161	809-481-8241	jorarbona@gmail.com	Santo Domingo
193	ARQ. RAISA M. MALLOL SUÑER	809-548-8453	809-727-6657	raisamallol@hotmail.com	Santo Domingo
194	ING. ANDRES OSCAR ZOMORA M.	809-583-1513	809-583-1513		Santiago
196	ING. CARMEN LUISA DEL CASTILLO VASQUEZ	829-688-0300	809-258-0459	carmen.delcastillo@hotmail.com	Santo Domingo
197	ING. DIGNORA PEGUERO NIEVES	809-533-0023	809-254-0300	dipen.tasa@codetel.net.do	Santo Domingo
198	ING. JOSE IGNACIO TEJADA TABAR	809-368-2231	809-224-9495	sicxa@claro.net.do	Santo Domingo
207	ING. LUIS EMILIO ALMANZAR VIDAL	809-585-2284	809481-0144	algacasa@hotmail.com	Cotui
209	ING. EDMUNDO GUARIONEX DIAZ MORALES	809-581-8880	809-581-8880		Santiago



INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES

13 DE SEPTIEMBRE DEL 2011

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: Itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresia No.	Nombres	Teléfonos	Celular	Email	Ciudad
213	LIC. JUAN NELSON MENDEZ	809-541-6565	809-541-5353	juan@horwath.com.do	Santo Domingo
214	ING. HECTOR LUIS RODRIGUEZ FIALLO	809-970-7771	809-543-7585	rofiasl@codetel.net.do	Puerto Plata
217	ING. EDWIN E. DE JS. DISLA ROJAS	809-567-1241	809-223-7264	edwindisla@hotmail.com	Santo Domingo
220	ING. JOSE ANDRES LOPEZ ROSARIO	829-450-7985	829-450-7985	lopez.proysol@hotmail.com	Santiago
223	ING. EDUARDO JOSE BAEZ RAMIREZ	809-688-0273	809-697-0313	baezeeduardo00@hotmail.com	Santo Domingo
224	ING. MANUEL FERNANDEZ-PEIX P.	809-418-4526	809-565-9361		Santo Domingo
231	ING. VICTOR JUAN DE JS. GOMEZ	809-572-2641	809-710-4181	gomezvbj@hotmail.com	Valverde, Mao
232	LIC. JOSE ML. DOMINGUEZ SEVERINO	809-227-7590	809-383-0214	cedetaca@claro.net.do	Santo Domingo
237	ING. SALVADOR ANT. RAMIREZ PEÑA	809-372-7728	809-847-8286	salvarami@gmail.com	Santo Domingo
242	ING. JOSE R. HERMON TRABOUS	809-581-1154	829-520-0500	jhermon@yahoo.com	Santo Domingo
249	ING. EDDY VALERIO VALERIANO	809-548-6130	809-223-1513	t.exactas@hotmail.com.	Santo Domingo
250	ING. LUIS ARMANDO PERICHE M.	809-732-9220	809-481-7388	luisperiche@gmail.com	Santo Domingo
251	ING. SERGIO J. DIAZ RODRIGUEZ	809-541-6565	809-543-2033	dsergio@horwath.com.do	Santo Domingo
253	ING. NELSON B. PANTALEON ROSARIO	809-566-3077	809-222-3588	neparo@codetel.net.do	Santo Domingo
254	ING. SIXTO DANILLO E. BRACHE SANCHEZ	809-519-9316	809-519-9316	sixtobrache@hotmail.com	Santo Domingo
259	ING. EVELIO FCO. MARTINEZ FERMIN	809-533-8448	829-921-4894	emartinez@sirriesgos.net	Santo Domingo
269	AGRIM. FREDDY OGUIS MUÑOZ E.	809-582-8839	809-696-3628	freddymunoz_22@hotmail.com	Santiago
276	ING. TEOFILIO MORETA JIMENEZ	809-581-4454	809-848-9443	moreta12@hotmail.com	Santiago
282	ARQ. CARMEN MARIA ROMERO NAVARRO	809-685-8155	809-853-3751	pecciomero@codetel.net.do	Santo Domingo
283	ING. PABLO ANT. CABRERA GUZMAN	809-578-0222	809-696-8865	oficinaprofesional.pc@hotmail.com	Moca
285	ING. MARCO ANT. GONZALEZ DALMASI	809-573-2934	809-481-0253	imargo10@hotmail.com	La Vega
288	ING. BERENICE ANT. RAMIREZ MICHES	809-227-5090	809-310-4785	berenice.hermon@gmail.com	Santo Domingo
292	ING. AGRON. DIONIS E. MONTAS TAVAREZ	809-563-3233	809-923-1866	dionism@progreso.com.do	San Cristobal



INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES

13 DE SEPTIEMBRE DEL 2011

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresía No.	Nombres	Teléfonos	Celular	Email	Ciudad
293	ARQ. SASKIA A. GARCIA-GODOY M.	809-563-2007	809-729-3080	alexandraggodoy@hotmail.com	Santo Domingo
298	ARQ. JOSE FCO .SANCHEZ DIAZ	809-582-9686	809-971-6134		Santiago
300	ARQ. MANUEL ISMAEL DIAZ MELO	809-522-4989	809-697-0019	diazmelo@hotmail.com	Bani
301	LIC. ALFREDO JOSE REYES BADIA	809-575-7388	809-996-1053	thaniaurenia@hotmail.com	Santiago
303	ING. ARTURO ALF. LIRANZO MEDINA	809-246-5067	809-350-6969	artuli24@hotmail.com	San Pedro de Macoris
304	AGRIM. JOSE IGNACIO MOREL RODRIGUEZ	809-528-6055	809-481-7968	jomoro643@hotmail.com	San Cristobal
308	ING. CHERY B. VICTORIA Fernández	809-481-6201	809-481-6201	chery-vic@hotmail.com	San Fco. Macoris
309	ING. GUILLERMO ANTONIO MERCADO CASTILLO	809-574-4650	809-697-8342	gam10156@gmail.com	Jarabacoa
323	ING. FRANCISCO LIVIO DE LEON AMPARO	809-685-7285	809-962-0662	fcodeleon@gmail.com	Santo Domingo
324	ING. ONEL DIVANNYS PEÑA ARISTY	809-686-3176	809-330-6177	onelpenaaristy@claro.net.do	Santo Domingo
329	ING. NESTOR LUCIA DE LEON SUZAÑA	809-227-6582	809-707-4127	nestdl@hotmail.com	Santo Domingo
340	ARQ. PEDRO E. NUÑEZ VASQUEZ	809-472-4743	809-330-7380	penv21@hotmail.com	Santo Domingo
342	TEC. LUIS ADOLFO GOMEZ CUESTA	809-528-9479	809-628-6969	tasadorgomez@hotmail.com	San Cristobal
349	LIC. JOSEHIN QUIÑONES ACOSTA	809-295-3888	809-842-3791		Santiago
354	ING. EUCLIDES R. SANCHEZ TAVAREZ	809-541-8356	809-763-5433		La Vega
369	ING. JOSE ALFONSO HO MARTINEZ		809-583-5102	hobello@codetel.net.do	Santiago
371	ING. SILVIO ANT. DURAN RODRIGUEZ		809-583-3558		Santiago
373	ING. LEONARDO FELIPE REYES MADERA	809-572-5567	809-753-6250	leoreyma@hotmail.es	Valverde, Mao
376	TEC. RICARDO A. RODRIGUEZ HIDALGO	809-214-7777	809-714-7777	colegio77@hotmail.com	Santiago
378	AGRON. FEDERICO A. THOMAS BAEZ	809-580-0038	809-669-2629		Santiago
384	ING. ERIC YOHON MERCEDES R.		809-576-2680		Santiago
393	AGRIM. INOCENCIO A. BELGAR M.	809-522-8662	809-522-6482		Bani
407	AGRON. RAMON R. SALAZAR CERDA	809-825-6200	809-752-5441	chirasorasa@hotmail.com	Santiago



INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES

13 DE SEPTIEMBRE DEL 2011

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc.
favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresia No.	Nombres	Teléfonos	Celular	Email	Ciudad
410	ING. ELVIS ENRIQUE YUNES MEDINA	809-243-3161	829-521-9173	eyunes@bhd.com.do	Santo Domingo
420	ING. PEDRO ARMANDO VARGAS MATOS	809-753-5245	809-753-5245	horacois2901@hotmail.com	Barahona
422	DR. JUAN FABIO LOPEZ FRIAS	809-584-3266	809-227-8369	jlf61@gmail.com	Nagua
424	ARQ. CARLOS A. ASENCIO CALCAÑO	809-529-2979	809-223-5585	carlos@acasard.com.do	San Pedro de Macoris
427	ING. RAFAEL ENRIQUE GUZMAN UBRI	809-522-7818	809-299-4680	ubri_ingenieria.s.a@hotmail.es	Bani
437	AGRON. EDDY REY PEREZ MERCEDES	809-971-7000	809-343-2123		Santiago
439	LIC. PEDRO ENRIQUILLO SOÑE LORA	809-882-3092	809-882-3092	pedro.sone@codetel.net.do	Santo Domingo
452	ARQ. RADY ERNESTO CEDANO CASTILLO	809-554-5621	809-299-0113	conceca@hotmail.com	Higüey
453	AGRON. PABLO ANT. FERNANDEZ CRUZ	809-275-1634	829-404-8222		Santiago
455	ING. AGRON. LUIS ALFREDO MEJIA ORTIZ	809-960-4391	809-961-9906		Santo Domingo
457	AGRIM. JOSE LORENZO VARONA LEDESMA	809-383-5760	809-383-5760	agrim.varona@hotmail.com	Santo Domingo
464	LIC. DALIDO DE JS CASTILLO VASQUEZ	809-685-1795	809-707-0370	dc.consulta@codetel.net.do	Santo Domingo
467	ING. AGRON. CECILIO ANTONIO ALVAREZ SUAZO	809-370-5398	809-370-5398	alvasuazo@hotmail.com	Mao
469	LIC. GERALDO MIGUEL SUZAÑA G.	809-873-7474	809-223-6674	gesu_33@hotmail.com	San Juan
485	AGRON. LUCIANO FELIX DIAZ TEJADA	809-583-5979	809-757-9540	fdaselfin@yahoo.es	Santiago
486	ING. ENRIQUE TEJEDA MONTILLA	809-550-2566	809-224-4228	tegemon@codetel.net.do	La Romana
487	ING. DANILO MAÑANA FLORIMON	809-550-2566	809-697-1756	tegemon@codetel.net.do	La Romana
489	ING. AGRON. JAIME DE JESUS GARCIA TIO	809-491-1950	809-491-1950	jaime.garciat@gmail.com	Santo Domingo
491	ING. JOSE ELPIDIO MENDEZ MIR	809-481-1684	809-481-1684	mendezm4@hotmail.com	Santo Domingo
495	ARQ. DOMINGO LUNA	809-583-1280	809-645-1280	chubasco17@hotmail.com	Santiago
501	ING. AGRON. LUIS EMILIO FROMETA PUELLO	809-736-0771	809-710-8352	lfrometa@hotmail.com	Santiago
515	ING. FREDDY FLORIAN LARA FELIPE	809-563-7378	809-882-9870	freddylarafelipe@gmail.com	Santo Domingo
529	LIC. JOSE A. VICTORIANO MORENO	809-412-8658	809-664-3577		Santo Domingo


INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES**13 DE SEPTIEMBRE DEL 2011**

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresia No.	Nombres	Teléfonos	Celular	Email	Ciudad
536	ING. AGRIM. JOSE ML. MATEO CALDERON	809-554-0435	809-223-6087	jmlmateo30@hotmail.com	Higüey
539	ING. GUSTAVO A. ORTEGA CORDERO	809-472-1565	809-224-8259	gustavo.ortega@bdo.com.do	Santo Domingo
548	ING. ALVARO JOSE SANCHEZ COLUMNA	809-540-3224	809-224-6112	a.schez@claro.net.do	Santo Domingo
553	ING. RAMON ANT. TELLERIAS RAMIREZ	809-246-3900	809-862-9188	tellerias_nunez@hotmail.com	San Pedro de Macoris
556	ING. RAMON TORRES SPENCER	809-282-4328	809-282-4328	ingtorres30@hotmail.com	San Pedro de Macoris
561	ING. JOSE A. CHEVALIER RAMIREZ	809-526-6408	809-669-7782	ing.chevalier@gmail.com	San Pedro de Macoris
562	ARQ. RAMON ANT. ECHAVARRIA PEGUERO	809-529-7815	809-545-6498	tonyechavarria23@hotmail.com	San Pedro de Macoris
565	ING. GIOVANNA TERESITA RODRIGUEZ AGUILA	809-529-1258	809-440-2071	ing_teresitarodriguez@hotmail.com	San Pedro de Macoris
572	ING. AGRON. NELSON YVAN HART CAPELLAN	809-586-1752	809-586-2518		Puerto Plata
580	LIC. JOSE LUIS ETANISLAO GONZALEZ	809-429-8961	809-697-3165	jose_etanislao@hotmail.com	Santo Domingo
593	ING. RAMON C. SEHUOERER DE LUNA	809-533-8341	809-805-0854	rsehuoeror@hotmail.com	Santo Domingo
599	ARQ. CARLOS O. DOMINGUEZ SALCEDO	809-333-7256	809-973-7580	carlos10dominguez@yahoo.com	Santo Domingo
612	ING. JOSE F. RIJO GARCIA	809-552-3990	809-707-9140		El Seibo
613	ARQ. OCTAVIO ALB. KIDD SALAZAR	809-686-2332	809-851-5675	kidd.octavioa@gmail.com	Santo Domingo
619	ING/AGRIM. FAUSTO M. GUZMAN PEREZ	809-578-0580	809-306-7170	ingfaustoguzman@hotmail.com	Moca
620	ING. FABIO E. GARCIA MOLINA	809-522-5000	809-753-5000	fabiogarcia20_30@hotmail.com	Bani
624	LIC. FERNANDO E. RAMIREZ VILLANUEVA	809-530-8875	809-697-6974	fer.dumar@codetel.net.do	Santo Domingo
625	ING. DANNYS A. ARIAS DE JESUS	809-307-0986	809-620-2526	inarta_sa@claro.net.do	Santo Domingo
629	ING. BACILIO ANT. GOMEZ BATISTA	809-788-5580	809-610-8469	baciliogomez4@hotmail.com	Santo Domingo
633	LIC. JOSE ALFREDO PEÑA VENTURA	809-532-8513	809-252-1869	josepena36@gmail.com	Santo Domingo
641	LIC. NURY M. MATIAS ANTONIO	809-244-1808	809-753-9996	matiasantonio_asoc@hotmail.com	San Fco. Macoris
642	ING. NEY LEONIDAS GONZALEZ OBJIO	809-522-8881	809-399-8881	neygonzalez01@hotmail.com	Bani
643	AGRIM. DARQUIS CADENA SANTANA	809-696-3407	809-696-3407	dalquiscadena@yahoo.com	Santo Domingo


INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES**13 DE SEPTIEMBRE DEL 2011**

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresía No.	Nombres	Teléfonos	Celular	Email	Ciudad
644	ING. SANTIAGO RIVERA SORIANO	809-534-0406	809-697-1945	santiagoriveras@hotmail.com	Santo Domingo
645	DR. SEGUNDO J. VALDES	809-435-6144	809-218-6254	svaldes02@hotmail.com	Santo Domingo
649	LIC. NAZARETH VENTURA DE GARCIA	809-537-0113	809-212-6472	pamgy_047@hotmail.com	Santo Domingo
650	ING. JULIO DAMIAN JIMENEZ TATIS	809-241-4744	809-757-7426	jjtatis@banreservas.com	Santiago
651	ING. JORGE LUIS SUAREZ DEL ORBE	809-482-6022	809-224-1921	j14suarez@hotmail.com	Santo Domingo
653	ING. LADISLAO BELTRE FERNANDEZ	809-557-2362	829-806-2198	beltrefernandez@hotmail.com	San Juan
661	ING. AGRON. JULIO CESAR RAMIREZ PUJOLS	809-558-2250	829-333-4777	ing.jucerapu@hotmail.com	Santo Domingo
664	ING. JOSE ALEXIS BREA SOTO	809-476-9650	809-224-2621	a.brea@codetel.net.do	Santo Domingo
668	ING. FEDERICO A. DE LOS SANTOS LAGRANGE	809-535-8088	809-878-2060	fsantos_lagrange20@hotmail.com	Santo Domingo
677	ING. MIGUEL ANT. LOPEZ PAULINO	809-578-1267	809-758-1285	mickeylopez@hotmail.com	Moca
682	ING. EDDY RAMON PHIPPS	809-881-9126	809-881-9126	eddyphipps@codetel.net.do	Santo Domingo
685	ING. AGRON. JESUS RIJO GUZMAN	809-554-2588	809-628-3150		Higüey
691	ARQ. WELLINGTON SALAZAR	809-753-7298			San Pedro de Macoris
696	ING. JUAN BAUTISTA BAEZ	809-579-8428	809-454-9874	seprotasa@hotmail.com	Dajabon
697	LIC. SATURNINA NUÑEZ DE MENA	809-533-3664	809-440-3557	satur_nina@hotmail.com	Santo Domingo
700	ING. FLAVIO ENRIQUE GARCIA PEREZ	809-246-3377	809-757-3919	flavio_garcia20@hotmail.com	San Pedro de Macoris
701	LIC. CARLOS JOAQUIN GARCIA MENA	809-533-3664	809-449-3666	info@cg.com.do	Santo Domingo
708	ARQ. EVA ORIETTA PERALTA TUMA	809-541-6565	809-299-9198	evaperalta@hotmail.com	Santo Domingo
711	ING. ENRIQUE J. ISIDOR MEDINA	809-579-3232	809-878-5156	ejisidor@hotmail.com	Montecristy
712	AGRIM. JOSE NICANOR DILONE ALVARADO	809-584-7051	809-868-0957	jndilone@hotmail.com	Nagua
713	ING. ROMILIO HERASME VARGAS	809-554-7714	809-755-5352	romilioherasme@hotmail.com	Higüey
714	ING. FAUSTO ESCARRAMAN H.	809-558-2548			San J. de Ocoa
717	ING. RAMON E. NEGREIRA CASTILLO	809-334-1157	829-344-4127	neycasa@gmail.com negreira.ramon@codetel.net.do	Santo Domingo


INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES**13 DE SEPTIEMBRE DEL 2011**

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresía No.	Nombres	Teléfonos	Celular	Email	Ciudad
718	ING. SANTIAGO OCTAVIO BERAS LOPEZ	809-583-2078	809-519-4041	santiagoberas@gmail.com	Santiago
719	ING. RAMON E. FAMILIA HERNANDEZ	809-723-5856	809-723-5856	refamilia@gmail.com	Santiago
720	ING. MIGUEL AMAURY MARTINEZ VARGAS	809-724-3770	809-817-6640	mig_martinez80@hotmail.com	Santiago
724	ING. AGRON. CONRADO OTONIEL MARTINEZ CASTILLO	809-521-1562	809-889-5708	tasothoniel@hotmail.com	Azua
731	ING. RUBEN GOMEZ POU	809-532-7566	809-399-1187	gomez.pou@claro.net.do	Santo Domingo
732	ING. HECTOR FCO. DOUCOUDRAY L.	809-554-5302	809-767-1672		Higüey
733	ING. JOHANNY DAMIAN GUZMAN GARCIA	809-584-7946	809-753-4024	guzmanjohanny@hotmail.com	Nagua
735	ING. ANA FELICIA ALMANZAR	809-573-4051	809-753-2425	valuar2010@hotmail.com	La Vega
738	ING. FELIX RAMON PEREZ PHILLIPS	809-563-3951	849-354-7288	tasainsp1@gmail.com	Santo Domingo
741	ING. CESAR ERNESTO GUERRERO RAMIREZ	809-455-1105	809-399-2471	cesar.g.r@hotmail.com	Higüey
744	ING. TEOFILO TEJEDA PUELLO	809-528-3549	809-350-1297	tejedapuello@hotmail.com	San Cristobal
746	ING. JUAN FRANCISCO CHARLES SANTANA	787-977-0403	787-453-1325	charless@caribe.net	Puerto Rico
751	ING. AGRON. JUAN SUAREZ BAUTISTA	809-573-2452	809-798-9432		La Vega
752	ARQ. ALEJANDRO MARTINEZ CARRASCO	809-971-1893	809-727-1034	argacarrasco@gmail.com	Santiago
754	ING. ANTONIO GUARIONEX LORA NIEMEN	809-599-3208	809-768-2778	tasalora@hotmail.com	Santo Domingo
755	ING. PEDRO JULIO AVILES FELIZ	809-425-3193	809-425-3193	pjaviles13@hotmail.com.do	Santo Domingo
757	ING. HENRY ANT. ALMONTE DILONE	221-9111 ext.3659	829-764-3000	h.almonte@bancentral.gov.do	Santo Domingo
759	ING. ALBANY RHADAMES JIMENEZ QUEZADA	809-5212936	809-697-1006	albanyjimenez@gmail.com	Azua
760	ING. IDALIZA SANTANA RUIZ	809-223-8779			Higüey
777	ING. ELIAS ANT. SANTANA GERMAN	809-529-7598	809-343-8406	esantana.ing@gmail.com	San Pedro de Macorís
782	ING. ANGEL VIDAL TRONCOSO	809-753-1703			San Pedro de Macorís
783	ING. ROMULO FCO. GUZMAN RODRIGUEZ	809-548-8633	809-705-0507	rómologuzmán66@yahoo.com	Santo Domingo
786	ING. FRANK OLIVER BAEZ BLANDINO	809-732-3619	809-760-7131	ing_baezblandino@yahoo.es	Bani


INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES**13 DE SEPTIEMBRE DEL 2011**

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresia No.	Nombres	Teléfonos	Celular	Email	Ciudad
787	ING. BERKY DEL PILAR LIRIANO DE PACHECO	809-553-2506			San Pedro de Macoris
788	ING. CESAR JULIO PACHECO	809-553-2506	809-553-4093		San Pedro de Macoris
792	ING. JOAQUIN ALB. MELO VILLAR	829-878-4444	829-878-4444	joaquinmelo@hotmail.com	Bani
798	ING. LEONCIO N. RIJO MELENDEZ	809-915-4720	809-915-4720	ing.rjomelez23@hotmail.com	Santo Domingo
803	ING. YINES MERCEDES PEÑA UREÑA	809-399-6880	809-399-6880	ym_peña@yahoo.es	San Pedro de Macoris
805	ING. JOCELYN ORTIZ CAMPOS	806-563-8452	829-340-9410	jocelynortiz@gmail.com	Santo Domingo
806	ARQ. HADZAEI GOMEZ VASQUEZ	809-241-6078	809-281-3273	chaoyuli@hotmail.com	Santiago
807	LIC. FELIX RIJO CASTILLO	809-554-2315	809-399-9157		Higüey
810	ING. FRANK HERNANDEZ GUIROLA	809-960-7544	809-846-3399	fhguirola@banreservas.com	Santo Domingo
818	ING. ROSA CRISTINA DE PEÑA OLIVARES	809-535-8273	809-860-3332	rosacdepena@gmail.com	Santo Domingo
825	ING. RAFAEL RUPERTO MEDINA MARTINEZ	809-532-6038	809-753-9569	r.medina@hotmail.com	Bani
826	ING. FRANK NICOLAS OLIVARES RAMIREZ	809-732-2036	809-519-2744	olivares141@hotmail.com	Santo Domingo
829	ING. GIOVANNI ANT. PEREZ DIAZ	809-388-6541	809-481-0141	giovanniperez49@hotmail.com	Santo Domingo
830	ING. SAMUEL AUGUSTO PEÑA SANTOS	809-245-9911	809-543-8082	samuelpena55@hotmail.com	Santo Domingo
831	ING. OMAR JOSE PABLO GARCIA	809-533-1161	809-519-2616	omarjpablo@gmail.com	Santo Domingo
834	ING. ANA ISABEL PEREZ JIMENEZ	809-547-8560	809-966-8126	anapeji@hotmail.com	Santo Domingo
836	ING. AUGUSTO VICTOR SALADIN PERROTTA	809-533-5555	809-444-4959	saladinaugusto@hotmail.com	Santo Domingo
839	ING. CARMEN LUZ ENRIQUETA NUÑEZ UREÑA	809-454-7151	809-454-7151	cnluz@hotmail.com	Santo Domingo
843	LIC. MARIA TERESA BAEZ FERNANDEZ	809-769-3131	809-769-3131		Santo Domingo
844	LIC. NICOLAS RECIO DEL ORBE	809-328-6686	809-399-4166	reciodelorbe@hotmail.com	Santo Domingo
845	LIC. HECTOR JULIO SANCHEZ ROSO	829-830-5847	829-830-5847		Azua
846	LIC. SANDRA EDUVIGIS ASILIS CHALJUB	809-970-7772	809-543-7585	sandrasilis@hotmail.com	Puerto Plata
847	ING. FAUSTO DE LOS SANTOS FELIPE AMEZQUITA	809-539-2434	809-796-9825	f.felipe.5@hotmail.com	Santiago Rguez.


INSTITUTO DE TASADORES DOMINICANOS, INC.

MIEMBRO DE LA UNION PANAMERICANA DE ASOCIACIONES DE VALUACION (UPAV)

MIEMBROS HABILES**13 DE SEPTIEMBRE DEL 2011**

Queremos hacer del conocimiento a las Instituciones Financieras, Gubernamentales, Bancos, Inmobiliarias, y a todo aquel que use los servicios profesionales de los Valuadores, el listado de aquellos que están actualmente en ejercicio y han cumplido con las obligaciones requeridas por esta Institución.

Los miembros que deseen actualizar o modificar sus datos generales como: teléfono, celular, fax, email, etc. favor de enviarlo al: itado@itado.com.do o llamar al 809-542-2548

www.itado.com.do

Membresia No.	Nombres	Teléfonos	Celular	Email	Ciudad
848	ING. JULIO CESAR ISIDOR MEDINA	809-399-6021	809-399-6021	jc.isidor@gmail.com	Monte Cristi
849	ING. PABLO BERNARD CABRERA PEREZ	809-578-0222	829-380-9272	pablo2.cabrera@gmail.com	Moca
851	ING. HECTOR YAMIL RODRIGUEZ ASILIS	809-543-7585	809-543-7587	yamil_rodriguez1987@hotmail.com	Puerto plata
852	LIC. ALICIA CEDEÑO DEL ROSARIO	809-399-9438	809-399-9438	lic.alicia_cedeno@hotmail.es	Higuey
854	ING. NORIS M. GOMEZ GUZMAN	809-578-0222	829-970-8307	mimshagg@hotmail.com	Moca
855	ING. RAQUEL ALT. ABREU TABAR	809-569-6405	809-998-5317	tabar_r@hotmail.com	Santo Domingo
856	ING. MAGDALIZA NEGREIRA URBAEZ	809-334-1157	809-883-0211	magda.negreira@gmail.com	Santo Domingo
857	ING. JOSE RAFAEL AQUINO RIVAS	809-529-0420	809-818-0272	ing_jaquinor@hotmail.com	San Pedro de Macoris
858	LIC. EMILIO JOSE FURNIEL VICTORIANO	809-620-2116	809-603-6388	emilk_19@hotmail.com	Santo Domingo
859	LIC. GILBERT ULISES JIMENEZ MARQUEZ	809-240-1515	809-803-0914	ulisesjm_5@hotmail.com	Santo Domingo
860	ING. LEONORA MORA ROSARIO	809-551-3091	829-963-4612	leonoramora07@hotmail.com	Monte Plata
861	DR. CLAUDIO ALBERTO WINTER CASTILLO	809-688-9364	809-858-4610	darquiscadena@yahoo.com	Santo Domingo
862	ARQ. MIGUEL ARTURO DIAZ ABREU	809-544-5863	809-330-8292	m_adiaz@hotmail.com	Santo Domingo
863	ING. RANDY WILLIAMS RAMIREZ LEVY	809-482-4751	809-330-3405	randyramirezlevy@gmail.com	Santo Domingo
864	LIC. RICARDO AUGUSTO SANCHEZ MUÑOZ	809-864-2544	809-864-2544	ricardosanchezml@hotmail.com	Santo Domingo
865	ING. JOSE DANIEL MONTALVO PEREZ	809-873-2727	809-873-2727	jdmontalvo@hotmail.com	Santiago
866	ARQ. CARLOS RADOVICH PEREZ PICARDO	809-757-9571	809-971-2053	arqui-c@hotmail.com	Santiago

EXHIBIT C

Joseph Berov

From: "Donald Bergueron" <donal01@codetel.net.do>
To: <josephberov@optonline.net>
Cc: <jason@villa-castellamonte.com>
Sent: Thursday, July 05, 2007 6:57 PM
Subject: three rivers cuotes from Donald

Dear Joseph

Jason has asked me to make estimates of the work on the the three rivers project, to help give you an idea of the price , here are the quotes these may well change has i dont have the details yet.

Clearing of the land

For the roads where the kiosks, (gazibos), bars, restaurants and others are , but not including cleaning all the lots , may be around 40000.00us

infrastructure

Roads to be 7 meters wide, for the first step to take off top soil and put caliche (a kind of gravel that is used to prepare the road base) I have calculated 45.00us per lineal metre
 For the second phase (after a year more or less) it will need another 30 cm of caliche at 30.00us per lineal meter.
 The total should be about 320000.00 us

Water and septic tanks

I assume each lot will have their own septic tank so we dont have to pump everything to a treatment plant. For the water supply you will need different wells and cisterns, if it is not deeper than 150 feet for the wells we can use solar pump which is much easier. First case we can use wells and cisterns, so we need to figure out where we will put them, each one will cost 25,000.00 and 40,000.00us for coneting to each lot in total 140,000.00us

Security gate, gazibos, rain cover,restaurants etc. 75,000us

Buildings , Horses stables, restaurant, adimistration and deposit about 250,000.00us for more or less like the skcetches.

Childrens play area
5000.00us

Artificial laguna
20,000.00us

Electricity

If it is to come from the street supply
 underground 60.00us per lineal meter x 4 km = 120,000.00us, and the transformers will cost 24,000.00 =
 274,000.00us

Form above the air 30.00us per lineal meter x 4 km = 120,000.00us and the transformers will cost 12,000.00us =
 132,000.00us

So to recap

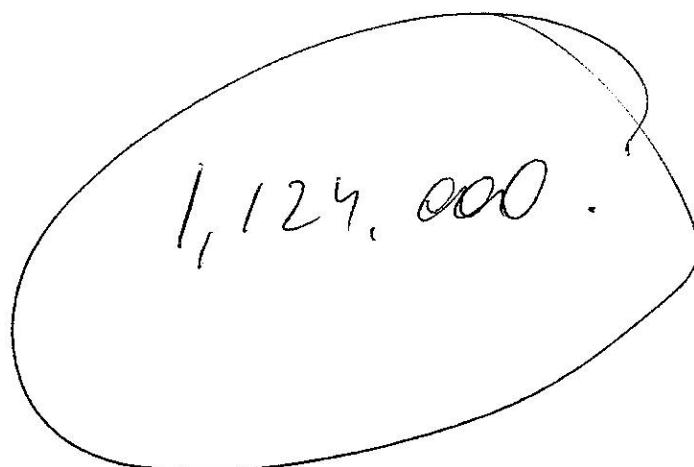
Cleaning the land	40,000.00
infrastructure	320,000.00
Water	140,000.00
Security gate etc..	75,000.00
Buildings	250,000.00
Childrens park	5,000.00
Artificial laguna	20,000.00

Case 1:02-cv-02363-BMC-JMA Document 394 Filed 02/18/12 Page 25 of 68 PageID #: 4718

Electricity under ground * in the air	274,000.00 132,000.00 *
TOTAL	1,124,000.00us * 982,000.00us

Hope this helps see you 9.45 am Sunday in my office

Best regards
Donald



1,124,000



JULIO ALFONSO RIVERA LEE. ARCHITECH

CARRETERA LUPERÓN, PUJOLS BUILDING, APARTMENT: 4-B. SANTIAGO, DOM REP
Telephone: (809)276-4569 • Cell Phone (809)902-0194, Email: jriveralee@hotmail.com

Professionals Expenses

1) Urbanism and Architecture of the project:

A=366,073.74m². x \$15.00= **\$5,491,106.10**
(See reach of the project, first stage)

2) Road engineering of the Project:

A=366,073.74mts² x \$1.50 = **\$549,110.61**
Includes: cross-sectional sections all along of the axis of road selected.
Measures of the volume of the cuts and the fillings that may appear,
The designs y measures of the road & the CAD drawings.

3) Electric engineering of the project:

A= 366,073.74 mts² x \$2.00= **\$732,147.48**
Includes: The electric design entails everything regarding electrical provision
Thought the area that will be urbanize, also includes the electrical
blueprints

4) drainage and hydraulic engineering:

A=366,074.74 mts² x \$2.00 = **\$732,147.48**
Includes: designs of the supplying system of potable water, as well its distribution
in all the urbanized area. Also technical specifications regarding the
provision networks, and their measures. Technical blueprints of the
deposit regulator that will be use in the project.

5) Specialized Studies Demanded By SEOPC. For The Approval of the Project.

6) Study of ground's mechanic: **\$650,000.00**

In the areas where the existence of caverns has relation with the street, the lots or the common project.

B) Study of environmental impact of the project: **\$850,000.00**

It is a document given by la Secretaría de Recursos Naturales y Medio Ambiente, by means of which certifies that the project or considered activity has produced and presented the study of evaluation of environmental impact, according to the established norms and requirements; it is the instrument of environmental management formed by the set of procedures, technical studies and systems that allow to consider the effects that the execution of a project can cause on the environment.

Technical designs cost: **\$9,004,511.67**
US \$272,863.99 Dollars

The taxes to pay to each one of the institutions of the state, are not contemplated within the costs of the expenses.

Julio Alfonso Rivera Lee, Architect, Codia No. 8738

EXHIBIT D

FROM: 41117053
TO:
SUBJECT: CARIBBEAN PARADISE SENIOR RESORTS.
DATE: 11/27/2011 01:50:06 PM

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

CLOSE-UP INTERNATIONAL, INC, et,al.,

Plaintiff(s);

vs. Docket No: 02-CV-2363
Brian M. Cogan, U.S.D.C.J.

JOSEPH BEROV, et, al.,

Defendant(s)

CARIBBEAN PARADISE SENIOR RESORTS
LIMITED PROPERTY TRANSFER AGREEMENT & AND TIME DATED QUIT CLAIM

COMES NOW THE DEFENDANT Joseph Berov, acting pro-se, as the sole stockholder, of all the shares in a Dominican Corporation known as _____ a no-par common value corporation formed according to the laws of the _____ as owner and operator of Caribbean Paradise Senior Resorts, and in support of a settlement in the above captioned matter hereby transfers on a limited basis pursuant to the terms and conditions set forth infra, to the plaintiff, CLOSE-UP INTERNATIONAL, INC, a first position claim on all right, title and interest in all of the _____ corporation shares, that shall take effect if the provisions of the this agreement are not fully satisfied with 24 months from the date of the defendants release from prison.

The sole asset of _____ Corporation _____ is 100 acres of real estate located within _____ Province (District) in the Town of _____ Dominican Republic.

The property description is as follows:

- (A) 100 acres of development real estate.
- (B) The property fronts the Atlantic Ocean, and is surrounded by panoramic mountain views.
- (C) The current "Undeveloped" cleared land value value of the property is appraised at \$3.8 Million Dollars (U.S.).

(D) The plaintiff has evidence of a offer from a buyer in the form of an email wherein \$750,000.00 was offered for the land prior to any work being done on the property, which was refused in lieu of a \$950,000.00 demand. At the time of the offer the property was bare farm land used for cattle grazing.

(E) Since the time of the offer set forth at paragraph (D) supra, over \$100,000.00 has been invested in clearing the land and preparing the plans for 80 single family homes, with attendant streets and utilities. During the feasibility studies of the property it was discovered that multiple artesian wells were present, which greatly increased the properties value as water is a scarce commodity in the Dominican Republic. The discovery of the artesian wells and the approval of these plans by local authorities increases the value of the property to \$1.9 Million dollars in appraised valuation.

(F) Upon completion of all attendant topography study, surveys and soil tests, submission of plans and land clearing the sovereign agreed to improve the main road, at the states cost, with utility right of way to the property which increased the appraised value of the property to \$4.0 million dollars.

TRULINCS 41117053 - BEROV, JOSEPH - Unit: BRO-C-A

(G) The Caribbean Paradise Senior Resorts plan calls the worlds first "Extended Care" resort facility for senior citizens. [There is no resort aimed at the extended care-senior citizen market in the Caribbean] The marketing plan calls for 80 units, which will be sold as fractional interests to senior citizens worldwide. The extended care resort will have 80 units which are estimated to sell as Fractional Interest Real Estate resort vacation properties. Each fractional partner will receive two weeks in perpetuity, and the holders share in the property shall be fully transferrable by the holders estate, at a purchase price of \$100,000.00 for each fractional interest.

(G-1) This property is prime resort vacation property with all homes having a clear view of the Atlantic Ocean and mountain ranges. The property is prime development land. The resort will be have dual purpose use for general population and extended care owners. There will be two swimming and play ground areas, wherein children under 12 will be limited to a single area. One area will have a specially constructed swimming, sauna, whirlpool and misting pool area accessible by wheelchairs and three wheel personal transport vehicle, common referred to as hover-rounds. The Caribbean Paradise Senior Resort will have a full range of personal services including full time 24/7, medical staff, one doctor per shift and two nurses per shift, massage and physical therapy services as well as the standard personal pampering amenities found in a typical resort setting.

ADDITIONAL REVENUE STREAMS

(G-2) Additional revenue streams include maintenance charges, payable in advance on an annual basis. Additionally, Fresh water is scarce on the island and plot wherein the extended care resort shall be located was discovered to contain multiple artesian wells, which will be used as a source of tanker supplied, storage system supplied and bottled water, which will support all of the resorts needs, as well as allow sale of fresh water locally resulting in addition revenue. The buyers of fractional interest will receive a deed for their individual fractional share, the deed has a covenant that any sale to a third party must be through the Caribbean Paradise Senior Resorts sales office, which carries a 6% sales fee, and any transfer to a family member as part of an estate transaction shall carry a 3% transfer fee based upon the appraised valuation at the time the transfer occurs.

GAMING REVENUE

(G-3) The Caribbean Paradise Senior Resort will utilize contract transportation and ticket revenue streams with recognized international flag carrier cruise lines. These cruise lines are licensed to conduct gaming aboard their ships. The Caribbean Paradise Senior Resort will receive a marketing bonus based upon ticket sales and gaming revenue increases aboard ship. The Resort expects to have a cruise ship in port for at least 50% of all stays (Monday-Tuesday-Wednesday) in the Dominican republic which will allow additional gaming. (Note: The ships are on the water during head in and return trips to Miami Florida, on Thursday, Friday Saturday and Sunday. Ship berthing in the Dominican Republic is subject to weather conditions).

(G-4) The Dominican Republic permits gaming within it's borders. The Caribbean Paradise Senior Resort shall construct in it's final phase a 15,000 square foot (Phase 1) casino with cards games, dice, slots and bingo. It is anticipated that at a future time expansion of the casino will be required.

(H) Total sale price of all 80 units is TWO HUNDRED AND EIGHT MILLION DOLLARS, (\$208,000,000.00). Estimated construction cost is SIXTEEN MILLION DOLLARS (\$16,000,000.00) for the homes, \$6 million for improvements, and \$8 million for club house and amenities and \$7.5 Million for the casino (\$37.5 Million Total) resulting in a gross profit of \$170,500,000.00 million dollars. Commissions will be 12% to the sales force (12% of \$208 Gross = \$24,960,000.00) leaving a before tax net of \$145,540,000.00.

(I) The defendant estimates construction and pre-sales will result in cash flow commencing within 6 months of the defendants release from prison. The defendant proposes to pay the plaintiff the sum of \$3.0 million between the 60th and the 180th day of the defendants release. If the cash flow is not sufficient within 180 days the defendant on or before the 365th day will pay the plaintiff the sum of \$3.5 million dollars. If the cash flow is not sufficient within 365 days the defendant on or before the 548th day will pay the plaintiff the sum of \$4.0 million dollars. If the cash flow is not sufficient within 720 days the defendant on or before the 721st day will pay the plaintiff the sum of \$5.0 million dollars or, this contract will automatically take effect as a quit claim deed transferring all right title and interest in the _____ Corporation and the development real estate to the plaintiff in perpetuity.

(J) IN THE EVENT THE DEFENDANT DOES NOT PERFORM OR ABSCONDS FROM THE JURISDICTION OF THIS COURT THE AUTOMATIC QUIT CLAIM SHALL TAKE EFFECT IMMEDIATELY.

(K) The plaintiff shall have the option to elect to build their own home at their cost on a free one acre parcel provided by the defendant as part of this settlement, or the plaintiff may elect to build two Fractional Interest Units on the free one acre parcel which would result in an additional \$5.2 million dollars in valuation. [Formula: 2 FIRE units at 26 weeks in each unit at \$100K per unit. \$5.2 million dollars total]

(L) The plaintiff shall have the right to inspect the developments sales records and monitor the developments financial transactions without notice.

(M) The plaintiffs shall have dual signatory rights on the developments bank accounts until the full payment as set forth in paragraph (I) takes place at which time the plaintiffs dual signatory status shall automatically terminate.

THIS AGREEMENT SETS FORTH ALL THE TERMS AND CONDITIONS OF THE SETTLEMENT AND SHALL BE GOVERNED BY THE LAWS OF THE DOMINICAN REPUBLIC, EXCEPT AS NOTED BELOW REGARDING ARBITRATION.

ANY DISPUTE SHALL BE SUBJECT TO BINDING ARBITRATION, CONDUCTED BY THE AMERICAN ARBITRATION ASSOCIATION WITHIN THE STATE OF FLORIDA, WITH EACH PARTY RESPONSIBLE FOR THEIR OWN COSTS.

The defendant shall be released immediately upon signing this agreement.

Dated: _____ 2011 [RELEASE DATE]

By: _____
Joseph Berov

BY: _____
Mikhael Sheydin for
CLOSE-UP INTERNATIONAL INC.

APPROVAL BY COURT:

The court having reviewed the plan set forth supra hereby approves the plan as stated and order the immediate release of defendant Joseph Berov from custody forthwith.

By: _____
Brian M. Cogan
United States District Court Judge.

EXHIBIT E

PURCHASE AGREEMENT

BETWEEN:

On the one hand, D. Y. G., S. A., corporation organized and existing under the laws of the Dominican Republic, with its head office established in the town of Cabrera, Maria Trinidad Sanchez province, Dominican Republic with National Taxpayer Registration (RNC) No. 1-10-12504-6, duly represented herein by its special representative, Mr. JOSE FRANCISCO PEREYRA Dominican, of legal age, married, businessman, bearer of Identity Card and Electoral - No. 060 0008604-8, domiciled and resident in the Map Sector Abreu, Cabrera Township, Maria Trinidad Sanchez province, Dominican Republic, according to a Resolution dated, sixteen (16) March, two thousand seven (2007) representing that society in this contract hereinafter referred to as SELLER or his own business name, and,

On the other side, CORPORATION 80954, S. A., a partnership organized and existing under the laws of the Dominican Republic, residing in Duarte Street No. 2, Third Floor, town of Sosua, Province of Puerto Plata, Dominican Republic, with National Taxpayer Registration (RNC) No. duly represented by its Chairman-Administrator, Mrs. MARTHA SENA MENA, Dominican, of legal age, single, employed private, and Electoral Identity Card No. 097-0011255-1, domiciled and resident on Main Street No. (89) Sector The Castles of the city and town of Sosua, Puerto Plata Province, Republic Dominican; society that henceforth represented in this contract will as the BUYER or his own business name.

IT IS AGREED AND AGREED AS FOLLOWS:

ARTICLE ONE. - Purpose of Sale. - THE SELLER for half of this text sells, assigns and transfers to THE PURCHASER, who accepts, with all the guarantees of ordinary law, the property described herein:

A portion of land with a surface area of 600.00 (Six hundred point zero zero) plots within the scope of Parcel No. 99-A-Ref. (Ninety-Nine-A-Consolidated) of Cadastral District No. 2 (Two) of the municipality of Cabrera, with the following boundaries: North, Plot No. 99-A-Refund. (Rest), on the east, Plot No. 111 (Rest), the South, Plots Nos. 145

and 131, and to the west, Arroyo Grande, according to the provisional level of the measurement annex was signed by the parties and forming part of this contract.

ARTICLE TWO. - Justification of Ownership of THE SELLER. - SELLER justifies its right of ownership of the property described above, the record made in his favor, in accordance with the Act, as stated in the Certificate of Title No. 87-136 (Eighty Seven Hundred Thirty-Six), issued by the Registrar of Titles, Department of Nagua, dated March 2, 1999.

ARTICLE THREE. - Price. - The price of this sale has been agreed by the parties to the sum of NINE HUNDRED THOUSAND PESOS (RD \$ 900,000.00), an amount for which SELLER acknowledges receipt in full to their entire satisfaction at the hands of the buyer, so this gives a receipt for the defense and settlement of such value.

ARTICLE FOUR. - Delivery. - THE SELLER has delivered THE PURCHASER on that date the property under this contract and this acknowledges having received and entered into possession of it to his entire satisfaction.

ARTICLE FIVE, Warranty. - SELLER represents and warrants in favor of the buyer as follows::

- A) SELLER owns the property under this contract, which is in its peaceful possession, according to the documentation described in Article Two of this contract;
- B) That the property has the footage and the boundaries established in Article I of this contract and agrees with the attached interim piano;
- C) That said property is free from any charge, lien, litigation or third party rights of any nature, as well as any tax liability (Real Property Tax, etc.) and under this act passes in that condition to fair and valid PURCHASER ° title of ownership over it;
- D) That it promises to deliver to the Purchaser all documents, without exception, as may be required for formal transfer of ownership, such as Duplicate Certificate of Title that covers the sold property and certifications for proper payments to the Directorate of Internal Revenue having been fulfilled by THE SELLER.in full completion of all their tax obligations.



Paragraph: The parties recognize the essential and determining character of these representations and warranties made by SELLER, without which THE PURCHASER would not have entered into this contract , provided that THE PURCHASER may, in case they do not prove to be true or not met, perform the actions that the law authorizes.

ARTICLE SIX. - Taxes, expenses and fees. - All of the property transfer tax due under this contract, plus costs for tax documents, stamps for registration, and fees and costs of contract drafting and legalization, shall be borne by the Purchaser, it being understood, however, that SELLER will cover all expenses, taxes and fees, without exception, required to comply with its obligation under the provision (C) of Article Five of this contract, and especially, to deliver to the Purchaser, the Duplicate Certificate of Title that protects the property sold, free of all charges and encumbrances, and able to be registered with the Registrar of Titles upon completion of the transfer in favor of THE PURCHASER.

ARTICLE SEVEN. - Competent Jurisdiction and Applicable Law_- The parties agree that the competent jurisdiction to settle any dispute relating to this contract shall be in and pursuant to the applicable laws of the Dominican Republic..

ARTICLE EIGHT. - Election of Address_- For all purposes of this act and its legal consequences, notice of any judicial or extrajudicial proceeding, including bidding and payment Consignation, well as for any other purpose directly or indirectly connected with this event, the parties elect as the domicile conferring jurisdiction, the Office of the Lawyers "Guzman Ariza & Asociados", located in Duarte Street No. 2 (Third Floor) of this city and municipality of Sosua.

DONE AND SIGNED in four (4) originals of the same tenor and effect, one for each of the contracting parties, one for transfer purposes and remaining for filing by the acting notary in the city and town of Sosua, Puerto Plata Province, Dominican Republic, the twenty-three (23) days of the month of March two thousand and seven high (2007).

BY THE SELLER:


JOSE FRANCISCO PEREYRA

BY THE PURCHASER:

MARTHA MENA SENA

I, DR BREA JULIO ALBERTO GUZMAN, Notary Public of the town of Sosua and graduate of the College of Notaries of the Dominican Republic with certificate number 5259, and member of the Bar Association of the Dominican Republic, Bar Number 14681-64-94, with professional offices on Duarte Street, 2 (Two) (Third Floor), El Batey, of this city and municipality of Sosua CERTIFY: The above signatures were placed voluntarily in my presence by signatories FRANCISCO JOSE MENA PEREYRA and MARTHA SENA, in the manner and qualities which they are accustomed to use in their daily business, and in s before me personally here. In the town and municipality of Sosua, province of Puerto Plata, Dominican Republic, on the twenty third (23rd) day of the month of March of the year two thousand and seven (2007).



I attest

DR. JULIO ALBERTO BREA GUZMAN
Notary Public



CONTRATO DE COMPROVENTA

ENTRE:

De una parte, D. Y G., S. A., sociedad comercial organizada y existente de conformidad con las leyes de la República Dominicana, con su domicilio social establecido en el municipio de Cabrera, provincia María Trinidad Sánchez, República Dominicana, con Registro Nacional de Contribuyente (RNC) No. 1-10-12504-6, debidamente representada por en este acto por su apoderado especial, señor JOSÉ FRANCISCO PEREYRA dominicano, mayor de edad, casado, comerciante, portador de la Cédula de Identidad y Electoral No. 060-0008604-8, domiciliado y residente en el Paraje Media Gorra de la Sección Abreu, municipio de Cabrera, provincia María Trinidad Sánchez, República Dominicana, conforme Resolución de la sociedad de fecha dieciséis (16) de marzo del año dos mil siete (2007); sociedad representada que en lo adelante en este contrato se denominará LA VENDEDORA o por su propia razón social; y,

De la otra parte, CORPORACIÓN 80954, S. A., sociedad comercial organizada y existente de conformidad con las leyes de la República Dominicana, con domicilio en la calle Duarte No. 2, Tercer Piso, municipio de Sosúa, provincia de Puerto Plata, República Dominicana, con Registro Nacional de Contribuyente (RNC) No. _____, debidamente representada por su Presidente-Administrador, señora MARTHA MENA SENA, dominicana, mayor de edad, soltera, empleada privada, con Cédula de Identidad y Electoral No. 097-0011255-1, domiciliada y residente en la calle Principal No. (89) del Sector Los Castillos de esta ciudad y municipio de Sosúa, provincia de Puerto Plata, República Dominicana; sociedad representada que en lo adelante en este contrato se denominará LA COMPRADORA o por su propia razón social.

SE HA CONVENIDO Y PACTADO LO SIGUIENTE:

ARTÍCULO PRIMERO.- Objeto de Venta.- LA VENDEDORA por medio del presente acto vende, cede y traspasa a favor de LA COMPRADORA, que acepta, con todas las garantías ordinarias de derecho, el inmueble que se describe a continuación:

Una porción de terreno con una extensión superficial de 600.00 (Seiscientas punto Cero Cero) tareas, dentro del ámbito de la Parcela No. 99-A-Ref. (Noventa y Nueve-A-Refundida), del Distrito Catastral No. 2 (Dos) del municipio de Cabrera, con los siguientes linderos: al Norte, Parcela No. 99-A-Refund. (Resto); al Este, Parcela No. 111 (Resto); al Sur, Parcelas Nos. 145

y 131; y, al Oeste, Arroyo Grande; conforme al plano provisional de mensura anexo que ha sido firmado por las partes y que forma parte integrante del presente contrato.

ARTÍCULO SEGUNDO.- Justificación del Derecho de Propiedad de LA VENDEDORA.- LA VENDEDORA justifica su derecho de propiedad sobre el inmueble antes descrito, por el registro hecho a su favor, de conformidad con la Ley, según consta en el Certificado de Título No. 87-136 (Ochenta y Siete- Ciento Treinta y Seis), expedido por el Registrador de Títulos del Departamento de Nagua, en fecha 2 de marzo de 1999.

ARTÍCULO TERCERO.- Precio de Venta.- El precio de la presente venta ha sido convenido por las partes en la suma de NOVECIENTOS MIL PESOS (RD\$900,000.00), cantidad que LA VENDEDORA reconoce haber recibido en su totalidad a su entera satisfacción de manos de LA COMPRADORA, por lo cual le otorga a ésta el correspondiente recibo de descargo y finiquito por dicho valor.

ARTÍCULO CUARTO.- Entrega.- LA VENDEDORA ha entregado a LA COMPRADORA en esta misma fecha el inmueble objeto de este contrato y ésta reconoce haberlo recibido y haber entrado en posesión del mismo a su entera satisfacción.

ARTÍCULO QUINTO.- Garantías.- LA VENDEDORA declara y garantiza en provecho de LA COMPRADORA lo siguiente:

- A) Que es propietaria del inmueble objeto de este contrato, del cual se encuentra en pacífica posesión, conforme a la documentación descrita en el Artículo Segundo de este contrato;
- B) Que dicho inmueble tiene el metraje y los linderos establecidos en el artículo primero de este contrato y coincide con el plano provisional que se anexa;
- C) Que dicho inmueble se encuentra libre de toda carga, gravamen, litigio o derechos de terceros de cualquier índole, así como de cualquier pasivo fiscal (Impuesto sobre la Propiedad Inmobiliaria, etc.) y que en virtud del presente acto traspasa en esa condición a LA COMPRADORA justo y válido título de propiedad sobre el mismo;
- D) Que se compromete a entregar a LA COMPRADORA toda la documentación, sin excepción, que fuere requerida para fines de traspaso del derecho de propiedad, tales como Duplicado del Dueño del Certificado de Título que ampara el bien vendido y las certificaciones correspondientes de la Dirección General de Impuestos Internos relativa al cumplimiento de LA VENDEDORA de sus obligaciones fiscales.

Párrafo: Las partes reconocen el carácter esencial y determinante de estas declaraciones y garantías hechas por LA VENDEDORA, sin las cuales LA COMPRADORA no hubiera contratado, quedando entendido que LA COMPRADORA podrá, en caso de que las mismas no resultaren ser verídicas o no se cumplieren, ejercer las acciones que le faculta la ley.

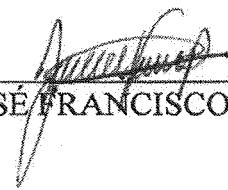
ARTÍCULO SEXTO.- Impuestos, Gastos y Honorarios.- Todos los impuestos de transferencia del inmueble objeto del presente contrato, impuestos sobre documentos, sellos de registro, y gastos y honorarios de redacción y legalización de contrato, serán sufragados por LA COMPRADORA, quedando entendido, sin embargo, que LA VENDEDORA cubrirá todos los gastos, impuestos y honorarios, sin excepción, requeridos para cumplir con su obligación establecida más arriba en la letra C) del Artículo Quinto de este contrato, y de manera especial, para entregar a LA COMPRADORA, el Duplicado del Dueño del Certificado de Título que ampara el inmueble vendido, libre de toda carga o gravamen y apto para ser inscrito en el Registro de Títulos correspondiente, a fines de transferencia en provecho de LA COMPRADORA.

ARTÍCULO SÉPTIMO.- Jurisdicción Competente y Ley Aplicable.- Las partes acuerdan que la jurisdicción competente para dirimir cualquier diferendo relacionado con el presente contrato será la de los domicilios de elección de las partes y que las únicas leyes aplicables serán las de la República Dominicana.

ARTÍCULO OCTAVO.- Elección de Domicilio.- Para todos los fines de este acto y sus consecuencias legales, notificación de cualquier acto judicial o extrajudicial, incluyendo los de ofertas y consignación de pago, así como cualquier otro fin relacionado directa o indirectamente con este acto, las partes eligen domicilio común atributivo de competencia en la Oficina de Abogados “Guzmán Ariza & Asociados”, sita en la calle Duarte No. 2 (Tercer Piso) de esta ciudad y municipio de Sosúa.

HECHO Y FIRMADO en cuatro (4) originales, de un mismo tenor y efecto, uno para cada una de las partes contratantes, uno para fines de transferencia y restante para el archivo del notario actuante, en la ciudad y municipio de Sosúa, provincia de Puerto Plata, República Dominicana, a los veintitrés (23) días del mes de marzo del año dos mil siete (2007).

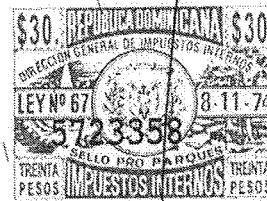
POR LA VENDEDORA:


JOSE FRANCISCO PEREYRA

POR LA COMPRADORA:


MARTHA MENA SENA

Yo, DOCTOR JULIO ALBERTO BREA GUZMÁN, Notario Público de los del número para este municipio de Sosúa, con matrículas del Colegio de Notarios de la República Dominicana número 5259, y del Colegio de Abogados de la República Dominicana número 14681-64-94, con estudio profesional abierto en la calle "Duarte" número 2 (Dos) (Tercer Piso), El Batey, de esta ciudad y municipio de Sosúa, CERTIFICO: Que las firmas que anteceden fueron puestas voluntariamente en mi presencia por los señores JOSÉ FRANCISCO PEREYRA y MARTHA MENA SENA, de generales y calidades que constan en el acto que figura en cabeza, personas que me han declarado que esas son las firmas que acostumbran a usar en todos sus actos.- En la ciudad y municipio de Sosúa, provincia de Puerto Plata, República Dominicana, a los veintitrés (23) días del mes de marzo del año dos mil siete (2007).



DOY FE:

DR. JULIO ALBERTO BREA GUZMAN
Notario Público



EXHIBIT F

COPY

1

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

-----x
CLOSE-UP INTERNATIONAL, INC., AND
KINOVIDEOOBYEDINENIE KRUPNIY PLAN,
FEDERAL STATE UNITARY ENTERPRISE
KINOKONTSERN MOSFILM,

7 02-Civ-2363

8 Plaintiffs,

(DGT) (JMA)

-against-

9 JOSEPH BEROV, NATASHA ORLOVA, THE RIGMA
10 AMERICA CORPORATION AND GROUP,
RUSSIAN ENTERTAINMENT AND WHOLESALE, INC.,
11 D/B/A ST. PETERSBURG PUBLISHING HOUSE
AND GROUP AND RUSSIAN DISTRIBUTORS, INC.,

12 Defendants.

13 -----x

14 DEPOSITION of JOSEPH BEROV, held at the
15 offices of Sargoy Stein Rosen & Shapiro, Esqs., 1790
16 Broadway, 14th Floor, New York, New York 10019, on the
17 1st of July 2008, commencing at 10:45 a.m., before
18 Morene Korenman-Bangel, a Shorthand Reporter and
19 Notary Public of the State of New York, pursuant to
20 Court Order.

21

22

23

24

25

VERITEXT REPORTING COMPANY

(212) 374-1139

www.veritext.com

(212) 279-9424

1

2 A P P E A R A N C E S:

3 SARGOY STEIN ROSEN & SHAPIRO, ESQS.

4 Attorneys for Plaintiffs

5 1790 Broadway, 14th Floor

6 New York, New York 10019

7

8 BY: HARVEY SHAPIRO, ESQ.

9

10 ADAM RICHARDS LLC

11 Attorney for Defendants

12 40 Fulton Street, 7th Floor

13 New York, New York 10038

14

15 ALSO PRESENT:

16

17 NATALIA GANEM

18

19 MICHAEL SHEYDIN

20

21

22

23

24

25

Joseph Berov

2 A. I am not sure.

3 Q. We'll say -- you have over 2 million
4 left. Where'd the last 2 million go?

A. I also wire money to Dominican Republic.

6 Q. And what was that for? Why did you wire
7 money to the Dominican Republic?

8 A. To speculate on real estate, make money,
9 and pay off my judgment.

10 Q. There's a judgment against you in the
11 Dominican Republic?

12 A NO I mean, I'm talking about this case.

13 Just to make money so I can pay off all
14 the things I have to pay

15 You asked me for the reason why I did
16 this. To speculate on real estate and make money.

17 8 Okav

18 Now, did you purchase real estate in the
19 Building Building with any portion of this money?

62 3 N₂

21 Q. What did you use this money for?

22 A. This money was given to a company who was
23 supposed to make purchases of real estate.

24 6 Yes 2

But it didn't work out. And right now I

1 | Joseph Berov

2 am in court with them to get my money back.

3 Q. And how much money is at issue in
4 this -- how much money did you give to them in total?

A. \$2.1 million.

6 Q. And when, over what period of time, was
7 the \$2.1 million transferred to this, we'll call it,
8 Dominican Republic investment company?

9 A. I can't answer that question. It was
10 probably --

Q. When did it begin?

12 A. I don't know. I have to look at the
13 records

Q. What kind of records would you look at?

15 A. The same bank statements I think that you
16 have. The ones I provided to you.

17 Q. Do you have a contract with this
18 Dominican Republic company?

19 A Yes

20 Q. I know there is a Spanish document in
21 there. Is that the contract?

22 A. That's exactly all the paperwork that I
23 have.

24 Q. Do you have receipts for funds
25 transferred to that company?

1 | Joseph Berov

2 A. All the documents that I have, they were
3 provided to you.

4 Q. Is there an attorney representing you in
5 the Dominican Republic?

6 A. Yes.

7 Q. And what is his name?

8 A. Guzman Arisa.

9 It's also -- his information is in the
10 file.

Q. Yeah, I think I've seen his name.

12 (Pause.)

13 Q. What did your contract with the Dominican
14 Republic company provide?

15 What were you to give to them and what
16 were they going to give to you?

A. I was going to give them \$2 million.

18 O. Right.

19 A. With this money, they were supposed to
20 purchase real estate.

Q. And what happened?

22 A. Like I said, I think they just stole my
23 money.

24 Q. Is there any property in the Dominican
25 Republic in your name?

1 Joseph Berov

2 **A.** **No.**

3 Q. Are there any bank accounts in the
4 Dominican Republic in your name?

5 A. No.

6 Q. When was the lawsuit filed?

A. You have to look at that papers.

8 Q. Approximately. It's in Spanish and I
9 can't tell, quite frankly.

A. Yes, but the dates are in --

11 (Inaudible.)

12 Q. It is my recollection when you testified
13 during the trial that you owned real estate.

14 Was that because you believed that to be
15 the case at the time?

A. That's right.

17 Q. When did you learn of the problem with
18 this Dominican Republic investment company?

19 Putting it in context, that our trial was
20 towards the beginning of June of 2007.

21 A. I'm sorry, I lost you. Can you repeat
22 this? Cause I --

23 Q. Our trial was in June 2007. At that
24 time --

A. Well, let me -- I'm really not very good

1 | Joseph Berov

2 with dates right now.

3 | Say it again. Trial was?

4 Q. Trial was in June 2007.

5 A. June 2007.

6 | Okay.

7 Q. At that time you testified that you owned
8 real estate in the Dominican Republic and planned on
9 retiring there.

10 A. Right.

11 Q. When did you first learn there was a
12 problem in the Dominican Republic?

13 A. After few months that, you know, I didn't
14 get any response from the company regarding my
15 investment.

16 Q. Do you have communications with the
17 company regarding this investment?

A. Only my attorneys do.

19 Q. How did you communicate with them? By
20 e-mail?

21 A. No.

22 Originally it was by personally.

23 Q. Do they speak English, these investment
24 company people?

25 A. They do.

1 | Joseph Berov

2 Q. Do you speak Spanish?

3 A. No, I don't.

4 Q. Okay.

5 A. I understand, I understand actually
6 enough to be able to, you know, communicate with
7 people, but I don't speak.

I understand much more than I can say.

9 Q. So, has a lawsuit, then, been filed in
10 the Dominican Republic against these people?

11 A. Yes.

12 Q. Has there been an effort to attach any
13 bank accounts or anything like that?

A. It's -- we in the process of doing that.

15 Q. Was specific real estate identified that
16 you would become the owner of?

17 A. No. There were -- (pause.)

18 There were, there were multiple real
19 estates that they showed me, and really depending on
20 negotiations and I just ID what I really liked, and
21 that's what they were supposed to do.

22 But it could vary depending on, on how
23 negotiations would go.

24 Q. Was the intention that you would become
25 the owner of the property yourself?

1 | Joseph Berov

2 | A. Yes.

3 Q. When you sent them two -- how much money
4 did you send them in total?

5 A. 2.1.

6 Q. \$2.1 million?

8 Q. What did you think you were --

9 (Pause.)

10 Q. Did you receive any assurances that this
11 money would be handled properly?

12 A. At that time --

13 MR. RICHARDS: Objection.

14 Q. Go ahead.

15 A. At that time, I believe so.

16 O. And what were you led to understand?

17 A. They looked like respectable firm that's
18 been in business for a while.

I, you know, look into their references,
spoke with some people there, something like --

21 Q Who did you speak with?

22 A Locals

23 | Q Who? I'm asking for names.

A. I can't remember the names now.

25 Q Do you have any records from which you

1 Joseph Berov

2 could find the names?

3 A. No, no, no.

4 The way it goes is, you go around the
5 town and you ask people, like do you know this
6 company? Have they been around?

I can't remember those names.

8 I spoke with my attorney who's actually
9 probably the most --

10 Q. Mr. Guzman?

11 A. Yeah.

12 -- authority. And when we did all the
13 paperwork he was supposed to be charge of assuring me
14 that nothing could be wrong.

15 Q. Do you think Mr. Guzman deceived you?

16 A I don't think so.

17 Q. But he is still representing you; is that
18 correct?

19 A. Yes.

20 Q. Was there a lawyer representing this real
21 estate investment company?

22 A. I believe so.

23 O. Do you --

24 A. But again, this is -- Guzman, he only can
25 answer that question.

1 | Joseph Berov

2 Q. When you sent the money down, where did
3 it go?

4 Did you wire transfer it to an account?

5 How was the money transferred?

6 A. It went to the Guzman, my attorney's,
7 account.

8 Q. And what did your attorney then do with
9 the money?

A. He delivered to the company.

11 Q. And what did he get when he delivered the
12 money? Anything?

A. You have it. It's a contract.

14 O. That's all, that's what he got?

15 A. (Indicating affirmatively.)

Q. He delivered --

17 A Right

18 Q. He delivered \$2.1 million and he got a
19 contract?

20 A Right

21 Q Is that right? And that's it?

22 A That's right

33 Q This is the truth?

34 A Yes

Q Is there a police investigation going on

Joseph Berov

2 regarding this theft of your money?

3 A. I don't think so. I think it's going to
4 the courts.

5 Q. What are the names of the individuals at
6 this investment company that you spoke with?

7 A One second.

8 (Witness referring to document.)

9 A Fiordaliza.

10 Q Is that a --

11 A. It's on your -- yes. On what I gave to
12 you.

13 Q. Could I just look at the document you
14 have in front of you?

A That's exactly the same which you have.

16 | (Handing to Mr. Shapiro.)

17 Q. Have you sought legal advice from anyone
18 other than Mr. Gugman regarding this problem?

18 | A No

20 | P a g e | In the Dominican Republic?

21 A No

22 Q. So, there's a lawsuit that's been filed;
23 is that correct?

34 A That's correct

35 Q When was the lawsuit filed?

1 | Joseph Berov

A. I would have to look at the records.

3 (Witness referring to document.)

4 A. I believe it was in 30th of April.

5 Q. Just two months ago?

6 A. That's true.

7 Q. When did you first learn there was a
8 problem?

9 A. Probably three months before we filed the
10 suit, two months before we filed the suit.

11 Q. What was the information that you
12 received that led you to think there might be a
13 problem?

A. No communication.

15 Q. From whom?

A. From this person that I dealt with.

Q. Were you dealing with him directly or --

A. Her. It's a woman.

19 9. Oh.

20 A. Yes.

21 Q. Were you dealing with her directly or was
22 your attorney dealing with her, or both?

23 A. First I met her and then my attorney
24 dealt with her.

25 O. So, did your attorney think there was a

1 Joseph Berov

2 problem?

3 A. Yes.

4 Q. When did he first think there was a
5 problem?

6 A. Like I said.

7 Q. Three months --

A. Few months before we filed the suit.

9 (Pause.)

10 Q. When you gave them \$2.1 million, what did
11 you believe you were receiving in exchange for your
12 money?

13 A. My attorney told me that we'll be getting
14 a real estate purchased with this money.

15 Q. But he turned the money over without
16 getting a deed to any property?

17 Is that accurate?

A. I guess so, yes.

19 Q. Do you have records of the transfer of
20 this money to the Dominican Republic?

21 A. I do and you do. It's in the bank
22 records that I gave you.

23 Q. When was this money transferred?

24 A. I don't remember. We got to look at the
25 records.

1 Joseph Berov

2 Q. Was this from the 3052 account?

3 A. Yes.

4 Q. I notice there is one month when there
5 are transfers of 100, \$200,000.

A. It's collectively close to the 2.1.

7 Q. Why is it that there were separate
8 payments made and not just one payment of \$2 million?

9 A. Because we couldn't figure out how much
10 the properties should be worth, so it was just
11 accumulation of different properties that were
12 supposed to be bought.

13 Q. Does your attorney have correspondence or
14 communications of any kind with this investment
15 company?

16 A. I have to ask him.

17 Q. Did you have any written communication of
18 any form regarding this transaction?

19 And by written, I mean either by letter
20 or e-mail, or any communication that's documented.

21 A. With whom?

Q. First, with your attorney?

23 A. I came, every time I wanted to see, in my
24 company's office, and we spoke in his office.

25 O. And what about the investment company?

1 Joseph Berov

2 A. He was supposed to communicate with them,
3 I think.

4 I trusted him.

5 Q. I must say, I find -- you're a man who
6 has been buying and selling real estate, and every
7 other closing that we have seen, at the time of the
8 closing, you get a deed to property.

9 Why did you not do that in this
10 circumstance?

11 MR. RICHARDS: Objection.

12 Q. Was there a reason why you did not do
13 that in this circumstance?

14 A. I totally relied on the advice of my
15 attorney.

16 He's a reputable attorney. And he told
17 me we're not going to have any problems collecting
18 money from these people if there's anything like this
19 comes up.

20 So, I hope to get this money back from
21 them with an interest.

22 C Have they appeared in this lawsuit?

23 MR. RICHARDS: Objection.

24 A. I don't --

25 MR. RICHARDS: Appeared, what do you mean

Joseph Berov

2 | appeared?

You mean have they put an answer in?

4 Have they put an appearance in?

5 MR. SHAPIRO: I am just trying to find
6 out what --

7 (Pause.)

8 O. Have they responded to the lawsuit?

9 MR. RICHARDS: Okay. You can answer.

10 A. I don't know.

11 Like I said, my attorney handles this
12 matter.

13 He tells me not to worry. And he is in
14 control of it

So I don't know.

16 Things in Dominican Republic are much
17 different than here, so it's very hard for me to use
18 my judgment that I have here and my knowledge in
19 Dominican Republic, except that I know that real
20 estate is supposed to be good there.

21 That's all.

22 But legal matters, I made the decision to
23 let my attorney handle, just like at one point I let
24 you handle my legal matters.

25 Remember?

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

- Attach to Form 1040, 1040NR, or Form 1041.
- See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2007Attachment
Sequence No. **13**

Name(s) shown on return

JOSEPH BEROVYour social security number
[REDACTED]**Part I Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and location of each <u>rental real estate property</u> :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	COMMERCIAL BUILDING (HELD IN LLC) 3052 WEST 21ST STREET, BROOKLYN, NY		• 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)	A	X
B	2706 W 16TH STREET (HELD IN LLC) 2706 W 16TH STREET LAND			B	X
C	AQUACULTURE CENTER FL (HELD IN LLC) 59300 OVERSEAS HIGHWAY MARATHON FL			C	X

		Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
3	Rents received.....	3	720,000.	10,500.	90,000.	3 820,500.
4	Royalties received.....	4				4
5	Advertising.....	5		350.		
6	Auto and travel (see instructions).....	6	360.		3,111.	
7	Cleaning and maintenance.....	7		3,687.	8,554.	
8	Commissions.....	8				
9	Insurance.....	9			4,960.	
10	Legal and other professional fees.....	10				
11	Management fees.....	11				
12	Mortgage interest paid to banks, etc (see instructions).....	12	560,000.		91,264.	12 651,264.
13	Other interest.....	13				
14	Repairs.....	14			3,455.	
15	Supplies.....	15			860.	
16	Taxes.....	16		7,544.		
17	Utilities.....	17				
18	Other (list) ►	18				
19	AMORTIZATION		6,822.			
PAINTING AND DECORATING					2,455.	
PEST CONTROL					450.	
PLUMBING AND ELECTRICAL					2,440.	
19	Add lines 5 through 18.....	19	567,182.	11,581.	117,549.	19 696,312.
20	Depreciation expense or depletion (see instructions).....	20	37,332.		13,266.	20 50,598.
21	Total expenses. Add lines 19 and 20.....	21	604,514.	11,581.	130,815.	
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198.....	22	115,486.	-1,081.	-40,815.	
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.....	23		-1,081.	-40,815.	
24	Income. Add positive amounts shown on line 22. Do not include any losses.....	24			115,486.	
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.....	25			-41,896.	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.....	26			73,590.	

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service**Itemized Deductions**

OMB No. 1545-0074

2007Attachment
Sequence No. **07**► Attach to Form 1040.
► See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040

Your social security number

JOSEPH BEROV

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions)	1		
	2 Enter amount from Form 1040, line 38.	2	3	
	3 Multiply line 2 by 7.5% (.075).		4	0.
Taxes You Paid (See instructions.)	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-....			
	5 State and local (check only one box):			
	a <input type="checkbox"/> Income taxes, or <input type="checkbox"/>	5	765.	
	b <input checked="" type="checkbox"/> General sales taxes.			
	6 Real estate taxes (see instructions).	6	12,564.	
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ►	8		
	9 Add lines 5 through 8	9	13,329.	
	10 Home mtg interest and points reported to you on Form 1098	10	83,649.	
Note. Personal interest is not deductible.	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►			
	12 Points not reported to you on Form 1098. See instrs for spcl rules	11		
	13 Qualified mortgage insurance premiums (see instructions)	12		
	14 Investment interest. Attach Form 4952 if required. (See instrs).	13		
	15 Add lines 10 through 14	14	15	83,649.
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16		
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17		
	18 Carryover from prior year.	18		
	19 Add lines 16 through 18		19	0.
	20 Casualty or theft loss(es). Attach Form 4684. (See instructions).	20		0.
Casualty and Theft Losses (See instructions.)	21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21		
	22 Tax preparation fees	22		
	23 Other expenses — investment, safe deposit box, etc. List type and amount ►	23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38.	25	26	
	26 Multiply line 25 by 2% (.02)			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-....	27		0.
Other Miscellaneous Deductions	28 Other — from list in the instructions. List type and amount ►			
	29 Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)?			
Total Itemized Deductions	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
	<input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.			
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ►			96,978.

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc)

- Attach to Form 1040, 1040NR, or Form 1041.
- See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2007Attachment
Sequence No. 13Name(s) shown on return
JOSEPH BEROVYour social security number
[Redacted]**Part I Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and location of each <u>rental real estate property</u> :		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:		Yes	No
A COMMERCIAL BUILDING (HELD IN LLC)	3052 WEST 21ST STREET, BROOKLYN, NY	A	X		
B 2706 W 16TH STREET (HELD IN LLC)	2706 W 16TH STREET LAND	B	X		
C AQUACULTURE CENTER FL (HELD IN LLC)	59300 OVERSEAS HIGHWAY MARATHON FL	C	X		
		Properties		Totals (Add columns A, B, and C.)	
Income:		A	B	C	
3 Rents received	3 720,000.	10,500.	90,000.	3	820,500.
4 Royalties received	4			4	
Expenses:					
5 Advertising.....	5 350.				
6 Auto and travel (see instructions).....	6 360.		3,111.		
7 Cleaning and maintenance.....	7 3,687.		8,554.		
8 Commissions.....	8				
9 Insurance.....	9		4,960.		
10 Legal and other professional fees.....	10				
11 Management fees.....	11				
12 Mortgage interest paid to banks, etc (see instructions)	12 560,000.		91,264.	12	651,264.
13 Other interest	13				
14 Repairs	14		3,455.		
15 Supplies	15		860.		
16 Taxes	16 7,544.				
17 Utilities	17				
18 Other (list) ►	18 6,822.				
AMORTIZATION					
PAINTING AND DECORATING			2,455.		
PEST CONTROL			450.		
PLUMBING AND ELECTRICAL			2,440.		

19 Add lines 5 through 18.....	19 567,182.	11,581.	117,549.	19	696,312.
20 Depreciation expense or depletion (see instructions)	20 37,332.		13,266.	20	50,598.
21 Total expenses. Add lines 19 and 20.....	21 604,514.	11,581.	130,815.		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198.....	22 115,486.	-1,081.	-40,815.		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2.....	23		-1,081.	-40,815.	
24 Income. Add positive amounts shown on line 22. Do not include any losses.....	24		115,486.		
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.....	25		-41,896.		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.....	26		73,590.		

Form 1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return

2007

IRS Use Only — Do not write or staple in this space.

Label
(See instructions.)**Use the IRS label.**
Otherwise,
please print
or type.**Presidential
Election
Campaign**

For the year Jan 1 - Dec 31, 2007, or other tax year beginning

, 2007, ending

, 20

OMB No. 1545-0074

Your first name

MI

Last name

Your social security number

JOSEPH BEROV

If a joint return, spouse's first name

MI

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apartment no.

177 KENSINGTON STREET

City, town or post office. If you have a foreign address, see instructions.

State

ZIP code

BROOKLYN, NY 11235

You must enter your
social security
number(s) above. ▲► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) ► You Spouse**Filing Status**1 Single4 Head of household (with qualifying person). (See
instructions.) If the qualifying person is a child
but not your dependent, enter this child's
name here. ►2 Married filing jointly (even if only one had income)3 Married filing separately. Enter spouse's SSN above & full
name here... ►5 Qualifying widow(er) with dependent child (see instructions)Check only
one box.**Exemptions**6a Yourself. If someone can claim you as a dependent, do not check box 6a....
b Spouse.....Boxes checked
on 6a and 6b. . 1

c Dependents:

(1) First name Last name

(2) Dependent's
social security
number(3) Dependent's
relationship
to you(4) if
qualifying
child for child
tax credit
(see instrs)No. of children
on 6c who:• lived
with you.• did not
live with you
due to divorce
or separation
(see instrs) ...Dependents
on 6c not
entered above.Add numbers
on lines
above... ► 1

d Total number of exemptions claimed

If more than
four dependents,
see instructions.**Income**Attach Form(s)
W-2 here. Also
attach Forms
W-2G and 1099-R
if tax was withheld.If you did not
get a W-2,
see instructions.Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.....	7	
8a Taxable interest. Attach Schedule B if required.....	8a	6,748.
b Tax-exempt interest. Do not include on line 8a.....	8b	
9a Ordinary dividends. Attach Schedule B if required.....	9a	30,655.
b Qualified dividends (see instrs).....	9b	60.
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions).....	10	
11 Alimony received.....	11	
12 Business income or (loss). Attach Schedule C or C-EZ.....	12	
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here..... ► <input type="checkbox"/>	13	-3,000.
14 Other gains or (losses). Attach Form 4797.....	14	
15a IRA distributions.....	15a	b Taxable amount (see instrs)
16a Pensions and annuities.....	16a	b Taxable amount (see instrs)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....	17	69,390.
18 Farm income or (loss). Attach Schedule F.....	18	
19 Unemployment compensation.....	19	
20a Social security benefits.....	20a	b Taxable amount (see instrs)
21 Other income <u>NET OPERATING LOSS CARRYOVER</u>	21	-56,307.
22 Add the amounts in the far right column for lines 7 through 21. This is your <u>total income</u> . ►	22	47,486.

**Adjusted
Gross
Income**

23 Educator expenses (see instructions).....	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.....	24	
25 Health savings account deduction. Attach Form 8889.....	25	
26 Moving expenses. Attach Form 3903.....	26	
27 One-half of self-employment tax. Attach Schedule SE.....	27	
28 Self-employed SEP, SIMPLE, and qualified plans.....	28	
29 Self-employed health insurance deduction (see instructions).....	29	
30 Penalty on early withdrawal of savings.....	30	
31a Alimony paid b Recipient's SSN.... ►	31a	
32 IRA deduction (see instructions).....	32	
33 Student loan interest deduction (see instructions).....	33	
34 Tuition and fees deduction. Attach Form 8917.....	34	
35 Domestic production activities deduction. Attach Form 8903.....	35	
36 Add lines 23 - 31a and 32 - 35.....	36	0.
37 Subtract line 36 from line 22. This is your <u>adjusted gross income</u> . ►	37	47,486.

Form 1040 (2007) JOSEPH BEROV		Page 2		
Tax and Credits		38 Amount from line 37 (adjusted gross income)	38	47,486.
		39a Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked ► 39a <input type="checkbox"/> Blind. Total boxes checked ► 39a <input type="checkbox"/>		
		If: <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/>		
		b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here. ► 39b <input type="checkbox"/>		
		40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	98,141.
		41 Subtract line 40 from line 38	41	-50,655.
		42 If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the instructions	42	3,400.
		43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
		44 Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	44	0.
		45 Alternative minimum tax (see instructions). Attach Form 6251.	45	0.
		46 Add lines 44 and 45	46	0.
		47 Credit for child and dependent care expenses. Attach Form 2441	47	
		48 Credit for the elderly or the disabled. Attach Schedule R	48	
		49 Education credits. Attach Form 8863	49	
		50 Residential energy credits. Attach Form 5695	50	
		51 Foreign tax credit. Attach Form 1116 if required	51	
		52 Child tax credit (see instructions). Attach Form 8901 if required	52	
		53 Retirement savings contributions credit. Attach Form 8880	53	
		54 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8899	54	
		55 Other credits: a <input type="checkbox"/> Form 8800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
		56 Add lines 47 through 55. These are your total credits	56	
		57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0.
		58 Self-employment tax. Attach Schedule SE	58	
		59 Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	59	
		60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
		61 Advance earned income credit payments from Form(s) W-2, box 9	61	
		62 Household employment taxes. Attach Schedule H	62	
		63 Add lines 57-62. This is your total tax	63	0.
Payments		64 Federal income tax withheld from Forms W-2 and 1099	64	
		65 2007 estimated tax payments and amount applied from 2006 return	65	
		66a Earned income credit (EIC)	66a	
		b Nontaxable combat pay election ► 66b <input type="checkbox"/>	66b	
		67 Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
		68 Additional child tax credit. Attach Form 8812	68	
		69 Amount paid with request for extension to file (see instructions)	69	
		70 Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
		71 Refundable credit for prior year minimum tax from Form 8801, line 27	71	
		72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	0.
Refund		73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	
		74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ► <input type="checkbox"/>	74a	
		► b Routing number ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
		► d Account number		
		75 Amount of line 73 you want applied to your 2008 estimated tax ► 75		
Amount You Owe		76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions	76	
		77 Estimated tax penalty (see instructions)	77	
Third Party Designee		Do you want to allow another person to discuss this return with the IRS (see instructions)?	<input checked="" type="checkbox"/> Yes. Complete the following.	<input type="checkbox"/> No
		Designee's name ► PREPARER	Phone no. ►	Personal identification number (PIN) ►
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions.		Your signature ►	Date	Your occupation MANAGER
Keep a copy for your records.		Spouse's signature. If a joint return, both must sign. ►	Date	Spouse's occupation
Paid Preparer's Use Only		Preparer's signature ► JOHN J. VENTO, CPA, MBA, CFP (R)	Date 4/07/08	Check if self-employed <input type="checkbox"/>
		Firm's name (or yours if self-employed), address, and ZIP code ► JOHN J. VENTO, CPA, P.C.	EIN 20-5716932	Preparer's SSN or PTIN P00309873
		95 NEW DORP LANE	Phone no. 718-980-9000	STATEN ISLAND, NY 10306-2324

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**

OMB No. 1545-0074

► Attach to Form 1040.
► See Instructions for Schedule A (Form 1040).**2007**Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

JOSEPH BEROV

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.					
	1 Medical and dental expenses (see instructions)	1				
	2 Enter amount from Form 1040, line 38.	2	3			
	3 Multiply line 2 by 7.5% (.075).			4		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-....				0.		
Taxes You Paid (See instructions.)	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input checked="" type="checkbox"/> General sales taxes.	5	686.			
	6 Real estate taxes (see instructions).	6	13,806.			
	7 Personal property taxes.....	7				
	8 Other taxes. List type and amount ►	8				
	9 Add lines 5 through 8	9	14,492.			
	Interest You Paid Note. Personal interest is not deductible.	10 Home mtg interest and points reported to you on Form 1098	10	83,649.		
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►	11			
		12 Points not reported to you on Form 1098. See instrs for spcl rules	12			
		13 Qualified mortgage insurance premiums (see instructions)	13			
14 Investment interest. Attach Form 4952 if required. (See instrs.).		14				
15 Add lines 10 through 14		15	83,649.			
Gifts to Charity If you made a gift and got a benefit for it, see instructions.		16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	16			
		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.....	17			
		18 Carryover from prior year.....	18			
		19 Add lines 16 through 18	19	0.		
		Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.).....	20	0.	
(See instructions.)		21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21			
		22 Tax preparation fees.....	22			
		23 Other expenses — investment, safe deposit box, etc. List type and amount ►	23			
		24 Add lines 21 through 23	24			
	25 Enter amount from Form 1040, line 38.	25	26			
	26 Multiply line 25 by 2% (.02)					
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-....	27	0.			
	Other Miscellaneous Deductions	28 Other — from list in the instructions. List type and amount ►	28	0.		
Total Itemized Deductions	29 Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	29	98,141.			
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ►					

Name(s) shown on Form 1040.

JOSEPH BEROV

Your social security number
[REDACTED]**Schedule B – Interest and Ordinary Dividends**Attachment
Sequence No. **08****Part I
Interest**(See instructions
for Form 1040,
line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►

CHASE

CHASE

CHASE (LLC 20-6014954)

Amount

14.

5,503.

1,231.

1

- 2 Add the amounts on line 1 2 6,748.
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ► 4 6,748.

Note. If line 4 is over \$1,500, you must complete Part III.

- 5 List name of payer ►

FIDELITY INVESTMENTS

JPMORGAN CHASE (LLC 20-6014954)

Amount

60.

30,595.

**Part II
Ordinary
Dividends**(See
instructions for
Form 1040,
line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ► 6 30,655.

Note. If line 6 is over \$1,500, you must complete Part III.**Part III
Foreign
Accounts
and
Trusts**(See
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes**No**

- 7a At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

b If 'Yes,' enter the name of the foreign country . . . ► RUSSIA

- 8 During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040).
 ► Use Schedule D-1 to list additional transactions for lines 1 and 8.

2007Attachment
Sequence No. 12

Name(s) shown on return

JOSEPH BEROV

Your social security number
[REDACTED]**Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less**

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2 ...	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 ARC INTERNATIONAL, I.P., INC.	4/15/00	11/08/07	6,463.	50,000.	-43,537.
REAL ESTATE INVESTMENT DOMINICAN REPUBLIC	10/01/06	11/15/07	0.	2,175,741.	-2,175,741.
9 Enter your long-term totals, if any, from Schedule D-1, line 9 ...	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10	6,463.			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12				
13 Capital gain distributions. See instrs	13				
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions	14				
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2	15				-2,219,278.

BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2007

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-2,219,278.
If line 16 is:		
• A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
• A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
• Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains?		
<input type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	► 18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	► 19	
20 Are lines 18 and 19 both zero or blank?		
<input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:	21	-3,000.
• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	[]	
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).		
<input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		